

AGENDA
CITY OF STEVENSON COUNCIL MEETING
November 01, 2022
6:00 PM, City Hall and Remote

Call-in numbers 253-215-8782, 669-900-6833, 346-248-7799, 312-626-6799, 929-205-6099 or 301-715-8592, Meeting ID 889 7550 7011, Zoom link <https://us02web.zoom.us/j/88975507011> or via YouTube at <https://www.youtube.com/channel/UC4k9bA0IEvsF6PSoDwjJvA/>

Information in parentheses after the agenda item reference the 2021-2022 council goal the item relates to. Items with an asterisk (*) have been added or modified after the initial draft publication of the Agenda.

1. CALL TO ORDER/PRESENTATION TO THE FLAG: Mayor to call the meeting to order, lead the group in reciting the pledge of allegiance and conduct roll call.

2. PUBLIC COMMENTS: *[This is an opportunity for members of the audience to address the Council. If you wish to address the Council, please sign in to be recognized by the Mayor. Comments are limited to three minutes per speaker. The Mayor may extend or further limit these time periods at his discretion. The Mayor may allow citizens to comment on individual agenda items outside of the public comment period at his discretion. Please submit written comments to City Hall in person at 7121 E. Loop Rd, via mail to PO Box 371, Stevenson, WA 98648 or via email to leana@ci.stevenson.wa.us by noon the day of the meeting for inclusion in the council packet.]*

3. COUNCIL BUSINESS:

a) 2023 Proposed Budget Discussion - City Administrator Leana Kinley presents the 2023 draft budget document for council review and discussion.

Additional information regarding the budget process, revenue resources and trends can be found in the enclosed 2023 budget suggestions published by MRSC.

4. ADJOURNMENT - Mayor will adjourn the meeting.

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UPCOMING MEETINGS AND EVENTS:

- Thursday, November 3rd, 4-6pm, Columbia Realignment Project Open House - City Hall
- Tuesday, November 8th, Election Day
- Friday, November 11th Veterans' Day, City Hall Closed
- Monday, November 14th, 6pm, Planning Commission Meeting
- Thursday, November 17th, 6pm, Regular City Council Meeting
 - Final 2023 Budget Hearing
 - 2023 Property Tax Public Hearing

City of Stevenson Digital Budget Book



Preliminary Version - 11/01/2022

Last updated 11/02/22

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INTRODUCTION

2023 Proposed Budget

Overview:

The budget development process is guided by Washington State Law and by the Budgeting, Accounting & Reporting System (BARS) manual published by the Washington State Auditor's Office. We prepare the annual budget for two main reasons:

1. It sets the legal limits on expenditures for the City.
2. It is our financial plan for next year. In its simplest form, it is an estimate of the revenues we expect to receive and how we plan to spend them.

When the budget is appropriated by ordinance, that ordinance provides the legal right to spend money as well as limit the amount we can spend.

Budget priorities are determined by reviewing the goals set at the strategic planning retreat in the summer of 2023. More specific budget priorities for 2023 are included in the proposed budget.

2023 Proposed Revenues

The 2023 proposed budget continues all existing programs and staff. Revenue projections have been conservative with the following assumptions:

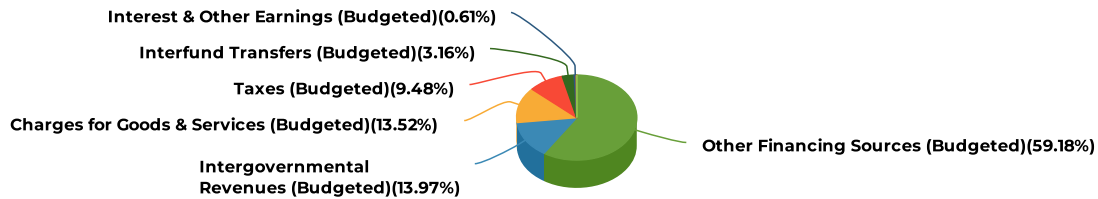
- o The historical population is estimated at 1,550.
- o 1% increase in the property tax levy, plus new construction.
- o A conservative sales tax estimate based on historical receipts.
- o Increase in water utility base rate of 5% for 2023.
- o Increase in wastewater utility rates of 15% for 2023.
- o Estimated amount of secured grants, loans and other revenue sources to fund capital improvement projects.

The chart below lists total revenues for the city, including capital projects. Revenue from grants, loans and interfund transfers for the wastewater upgrade projects total almost \$14M.

Revenue sources include:

- o Nonrevenues – agency pass-through funds, unclaimed property
- o Licenses and Permits – business licenses, building permits, etc.
- o Fines and Penalties – mostly traffic infractions and criminal fines and penalties
- o Interest & Other Earnings – interest income from city investments
- o Interfund Transfers – internal transfer between funds
- o Taxes – property tax, sales tax, and taxes on utilities (natural gas, electricity, cable, garbage, telephone, etc).
- o Charges for Services – planning fees, building inspector reimbursements, utility rates, etc.
- o Intergovernmental – Grants:Transportation Improvement Board (TIB), etc. for capital projects and State Shared – liquor revenues, fuel tax, criminal justice funds, etc.
- o Other Financing Sources – loan proceeds for capital projects

2023 Proposed Revenues



2023 Proposed Expenses

A highlight of the 2023 expenses include:

Current Expense:

- Paint City Hall \$50k
- Install Office Walls at City Hall \$10k

Streets:

- Engineering Standards Update \$25k (rolled from 2022)
- Preliminary Engineering for TIP Projects \$25k

Water/Sewer:

- Replace Loop Road Waterline \$162k
- Paint Water Treatment Plant Interior \$100k

Equipment Services:

- Replace service truck \$50k. The purchase was delayed for the past four years.

Capital Projects (Services):

- Construct Phase 2 WW Collection System Upgrades \$2.7M
- Complete Wastewater Treatment Plant Upgrades \$11M

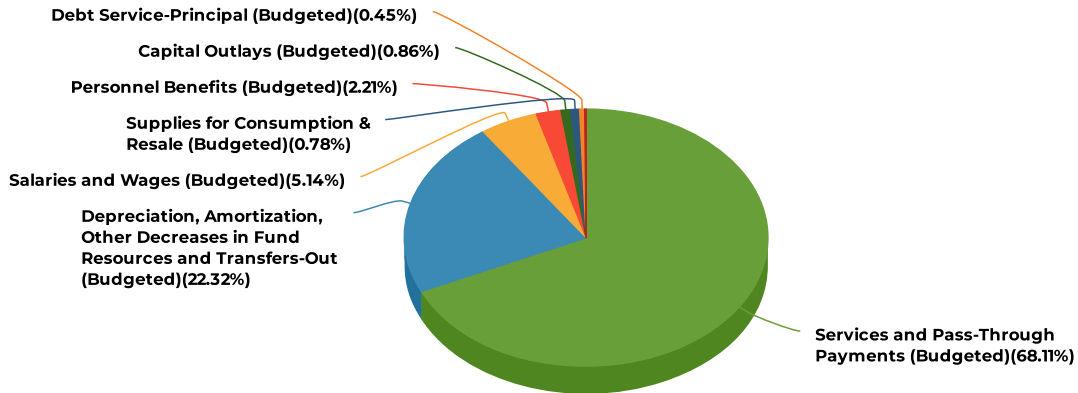
Personnel:

- Staff salaries in the proposed budget were increased by a Cost-of-Living Adjustment (COLA) of 5%, less than the June 2022 West B/C CPI-U of 8%, plus a salary adjustment ranging from 2%-13% based on industry averages and step increases for all employees not already at top-step.
- The cost of medical insurance will increase by 4.5% in 2023. There will be no increase in the dental or vision plan.

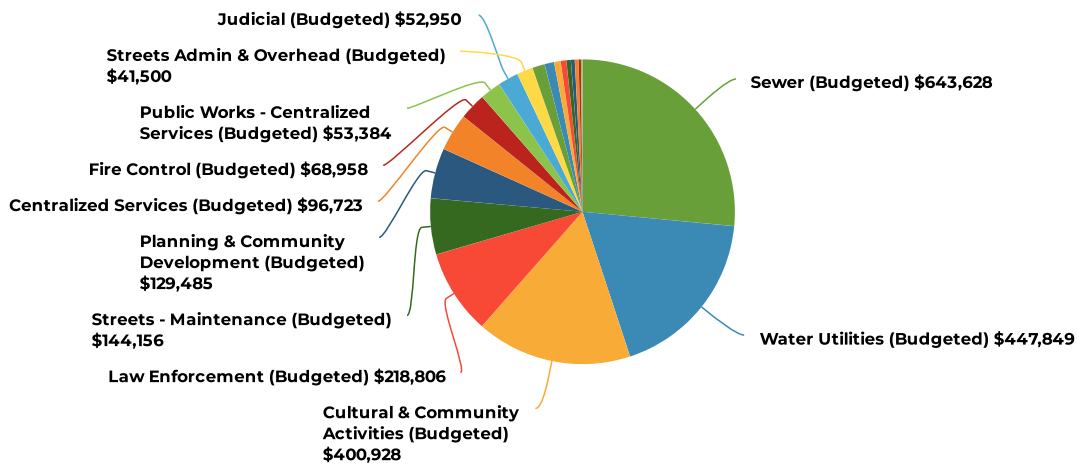
Services:

- Detailed chart below.

2023 Proposed Expenses



Services and Pass-Through Payments



History of City

Nestled between the Columbia River to the south, and the mountains and basalt cliffs of the Gorge to the north, the City of Stevenson offers a welcome respite from the noise and congestion of large cities. Take a stroll and explore the riverfront and downtown Stevenson. Visit our unique shops, restaurants, pub and delicatessens. You'll discover a friendlier, laid back lifestyle- reminiscent of earlier decades.

Strategically located just above the rapids known as the Upper Cascades, the Stevenson area has been home to Native American settlements for thousands of years. Their villages were focal points for commerce and social gatherings as they came to trade and fish along the riverbanks. Later, the first explorers and missionaries (Lewis & Clark, David Thompson, Dr. Spaulding) used the Columbia River to penetrate the Cascade Mountains on their way to the Pacific Ocean. In 1843 the Oregon Trail brought the first of a great wave of settlers past our shores. Pioneers portaged around the Cascade Rapids on their way to the Willamette Valley.

Some of these pioneers chose to stay. The Stevenson family, who settled in the Gorge in the 1800's from Missouri, founded the town of Stevenson on the old Shepard donation land claim. Under the auspices of the Stevenson Land Company, George Stevenson purchased the original town site for \$24,000 in 1893, building the town along the lower flat near the river. Settlers expanded the original dock to serve the daily arrivals of sternwheelers unloading passengers, cargo and loading logs.

By 1900, many merchants established businesses. Locals could wet their whistles at the Iman or the Charles Thayer saloons. Travelers stayed at the Valley Hotel and Stevenson Hotel, and dined at the Hickey and Key Restaurant. Settlers shopped for staples at Totton's General Store and Mitchell's Drug Store that also housed the post office, courthouse, print shop and local jail.

Late one night in 1893, in a dispute over rental fees, a suspect crew transported the county records from the town of Cascades to Stevenson. Stevenson became the county seat overnight. In 1908 the town was incorporated and the SP&S Railroad arrived, pushing the town up the hill away from the river. Streets were graded, wooden sidewalks constructed and the city asked residents to keep their cows from roaming the streets. Huge piles of logs were stacked along the waterfront to fuel the sternwheelers.

Mills and logging camps peppered the hillside, with flumes and skid roads to carry the logs to shipping points. Saloons flourished until prohibition went into effect. With the construction of the State Highway, and later construction of Bonneville Dam, the town moved further up the hill as portions of the original town site were flooded by the Bonneville Pool.

Today, you can stroll along Stevenson's riverfront parks where giant fish wheels once plied the Columbia River's waters for salmon. Witness the myriads of colorful kiteboarders' sails, as they jump and twist on the Columbia's swells. Watch the ducks, geese and other waterfowl nesting at Rock Creek Cove. Browse through gift shops, antique stores and art galleries. And visit the Columbia Gorge Interpretive Center to explore Native American legends, petroglyphs and artifacts telling the story of the Gorge. Return to a quieter time. Return to Stevenson.

Population Overview



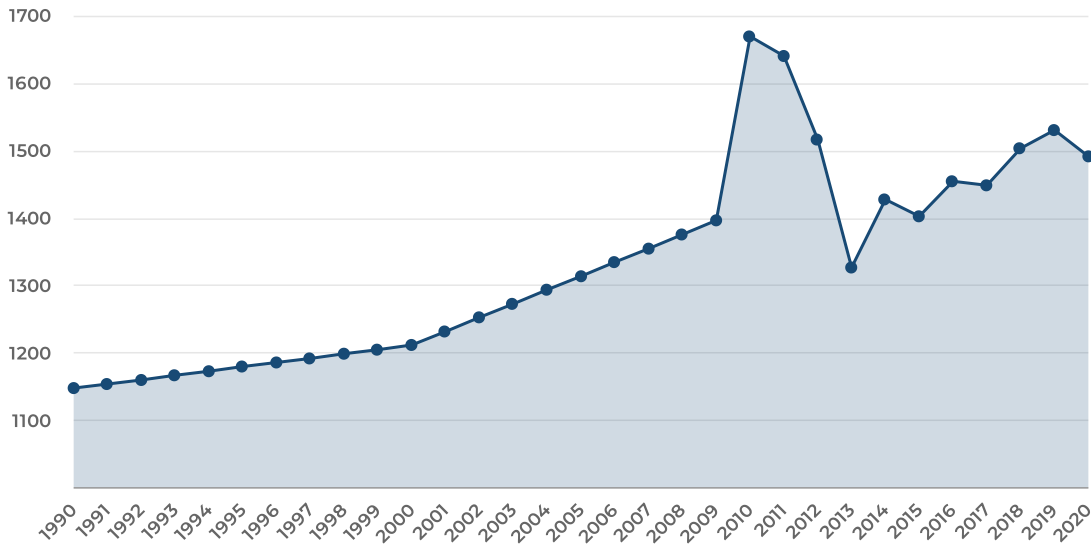
TOTAL POPULATION

1,491

▼ **2.5%**
vs. 2019

GROWTH RANK

214 out of **284**
Municipalities in Washington



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



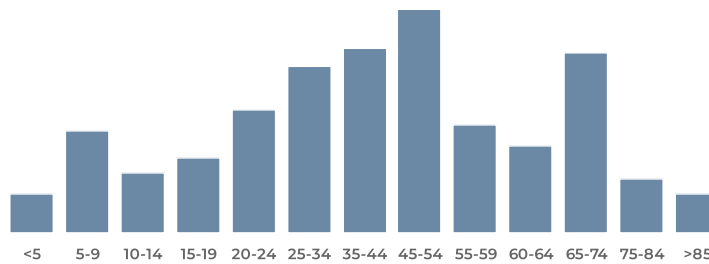
DAYTIME POPULATION

2,056

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

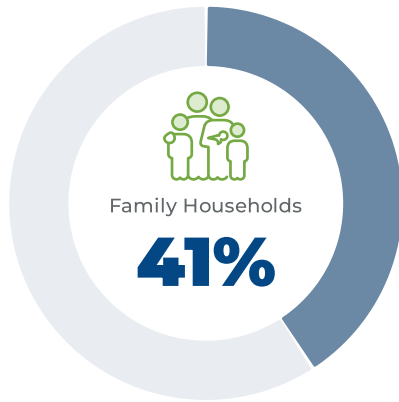
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

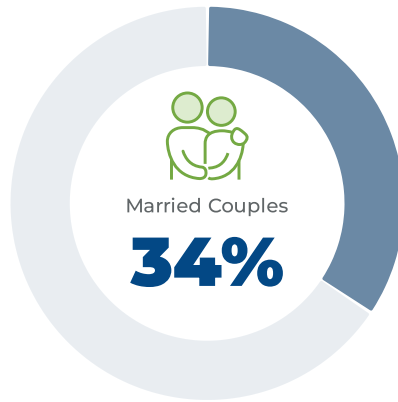
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Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



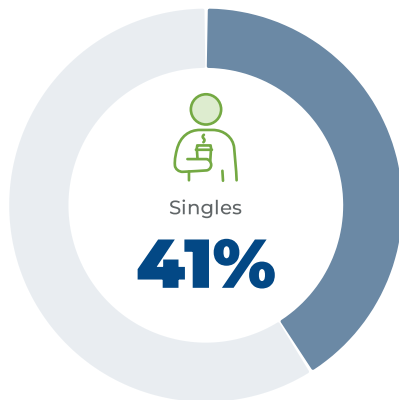
▼ **19%**

lower than state average



▼ **32%**

lower than state average



▲ **53%**

higher than state average



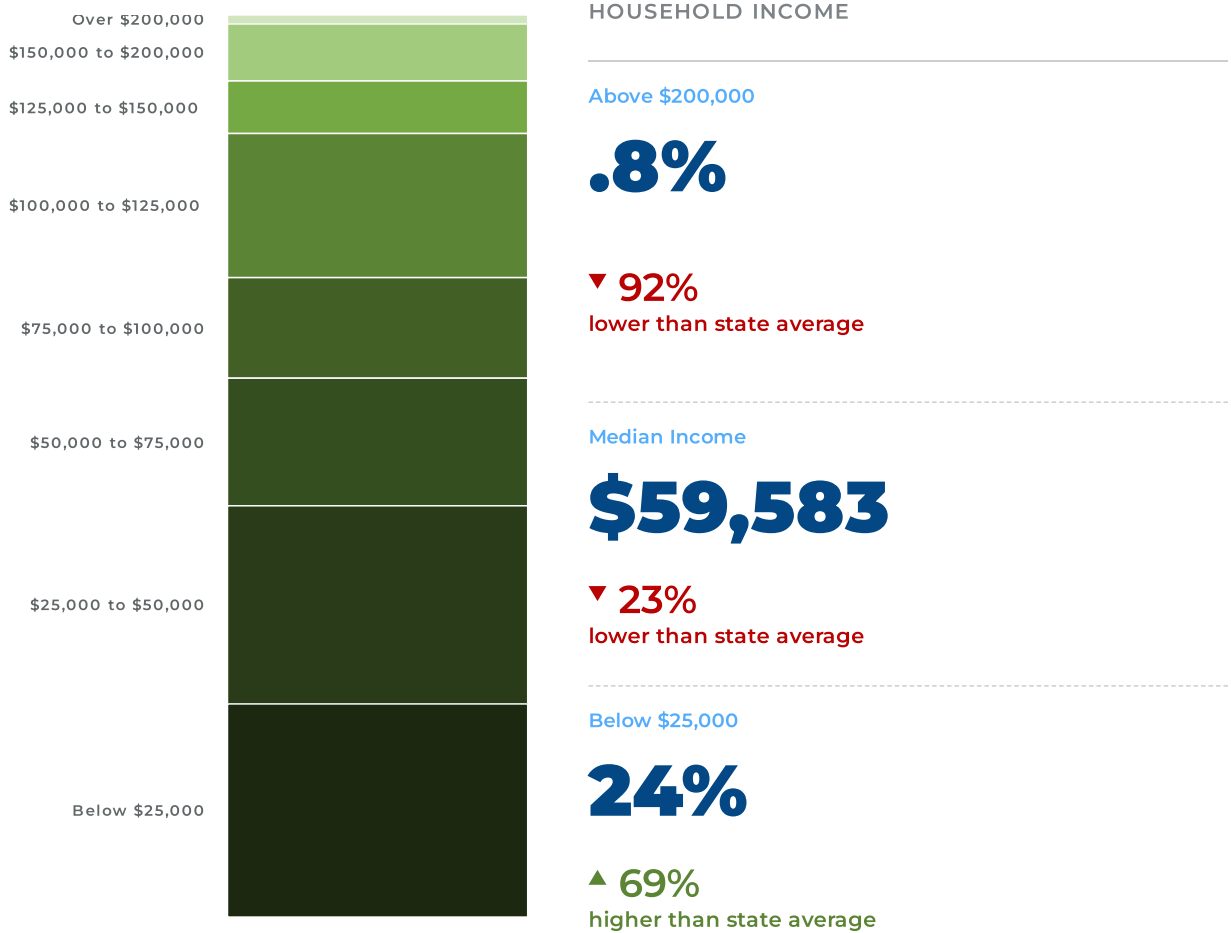
▼ **8%**

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

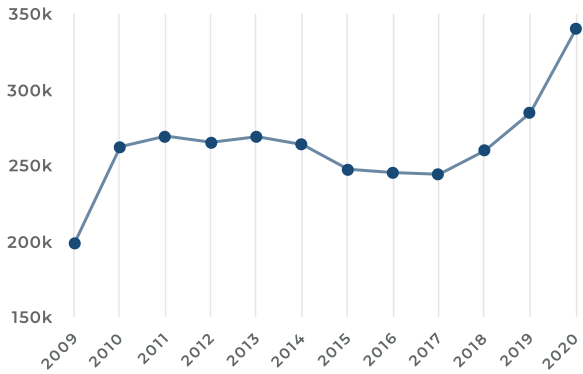


* Data Source: American Community Survey 5-year estimates

Housing Overview



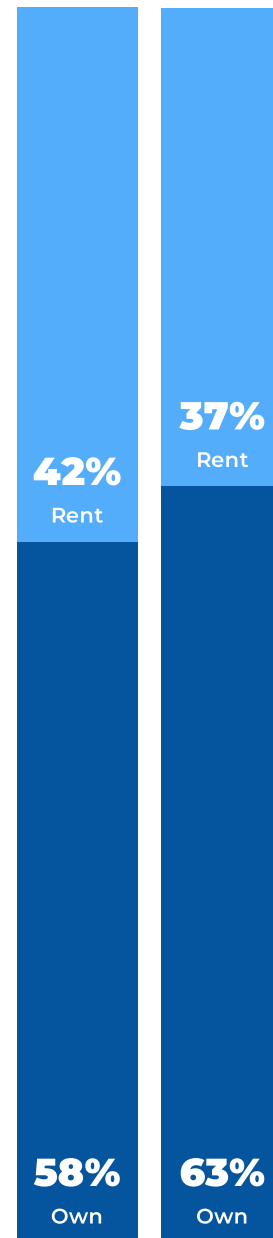
2020 MEDIAN HOME VALUE
\$339,700



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Stevenson State Avg.



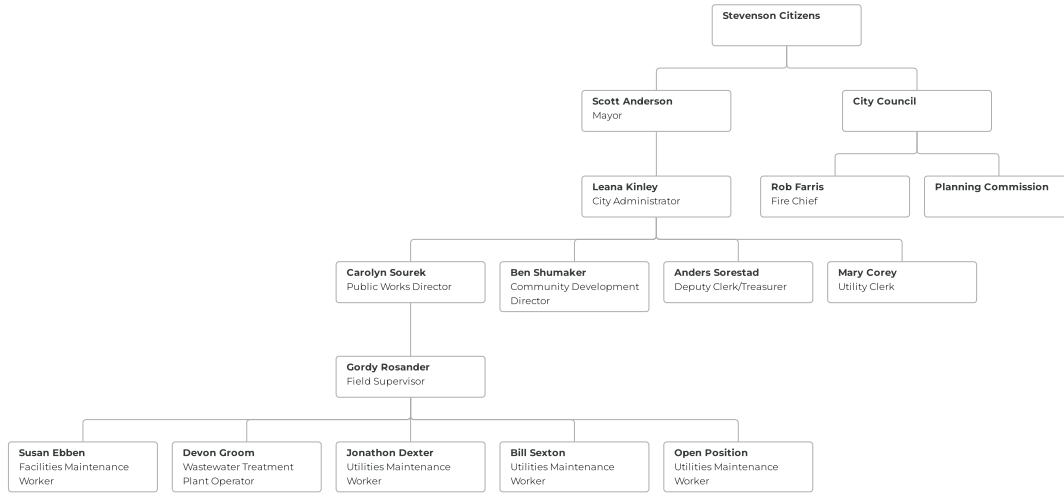
* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



Fund Structure

The city budgets by individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenses. The city's resources are allocated to individual funds depending on their intended purpose. Any fund which has 10% or more of the overall budgeted revenues or expenses (excluding other financing sources and uses) is a major fund. For 2023, the General Fund and the Water/Sewer Fund are major funds.

The following fund types are used with the associated city funds are further described below. A chart is also below.

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

General Fund – The General Fund is the primary operating fund for the City. The General Fund accounts for all revenues and expenditures not required to be accounted for in a separate fund. General Fund expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

The Unemployment Reserve in the General Fund (formerly Fund 622) has a balance to cover estimated unemployment claims. The City is self-insured for unemployment.

Primary revenue sources for the General Fund are property taxes and sales taxes with smaller amounts generated from utility taxes, permits, fines & other user charges, and state shared revenues. The primary revenue source, property taxes, is limited by Washington State law to a 1% annual increase.

General Fund Reserve – This fund is restricted by SMC 3.30.010 for urgent or emergency purposes as determined and approved by the council. It may also be used as a source of short-term (less than three years) interfund loans.

Fire Reserve – This fund is for buildings, equipment and other capital items associated with and used in the fire department restricted by SMC 3.30.020.

ARPA Fund – This fund is for projects related to the American Rescue Plan Act and is restricted for use by guidance set by the Department of Commerce. The funds must be obligated by 2024 and spent by 2026.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Street Fund -The Street Fund is used to account for proceeds of specific taxes and other revenue sources dedicated to fund city streets, storm drains, sidewalks, and associated activities.

The primary state-dedicated revenue source is the state gas tax. The City Council has also dedicated the PUD Excise Tax, Liquor Profit Tax and a second half-percent sales tax (enacted by the City Council in 2012) as additional revenue sources to the Street Fund.

Street Fund revenues have been supplemented in the past by the Federal Surface Transportation Program (STP) and the State Transportation Improvement Board (TIB) which can be used only for transportation purposes. Major street projects are accounted for in separate project funds in the 300 series with State and Federal revenues and transfers from the Street Fund and/or the General Fund when needed.

Tourism Promotion – The Tourism Fund (Hotel / Motel tax fund) was established by City Council to fund activities designed to increase tourism. Lodging taxes were authorized by the State Legislature for tourism marketing, special events and festivals designed to attract tourists, and the support of tourism-related facilities.

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson. Grants are awarded to applicants by the City Council following recommendations from the Tourism Advisory Committee (TAC) in November.

Affordable Housing Fund – This fund, established in late 2020, is for the collection and use of the sales tax credit for affordable housing authorized by SMC 3.10 and RCW 82.14. The rate inside the city limits is .73% and can be used for acquiring, rehabilitating or constructing affordable housing, providing the operations and maintenance costs of new units of affordable or supportive housing, and providing rental assistance to tenants.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The City uses one primary Capital Projects Fund with separate capital projects funds for each major project.

Capital Improvement Fund – The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The primary dedicated revenue source is the real estate excise tax imposed on the sale of real estate. These funds are restricted by the State Legislature for capital purposes identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040.

Capital Improvement projects are normally accounted for in separate project funds in the 300 series with funding from various State and Federal sources and transfers from the Capital Improvement Fund and/or other City funds as applicable. In recent years, the Capital Improvement Fund has been used to help fund the Kanaka Creek and Gropper Sidewalk project, the Russell Avenue project, and the Joint Emergency Facilities project.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Water & Sewer Fund – The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City's water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. An annual water rate increase of 5% beginning in 2020 was adopted by the council to ensure adequate funds for capital projects and debt repayment.

The sewer rates are proposed to increase 15% for 2022 and will allow the city to meet the needs of the department for 2023 and future loan repayments. Staff continues to pursue additional grant funding for the project to reduce the final rate impact. Rate increases for 2023 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is concluded.

Wastewater Short Lived Asset Reserve Fund – This fund is required as part of the city's USDA loan. Annual deposits of at least \$21,779 are required for the 40-year life of the 2020 wastewater project loan. This fund operates like a line of credit for repairing and/or replacing major system assets with a life span of less than 15 years.

Wastewater Debt Reserve Fund – This fund is required as part of two loans the city has through USDA. The balance is equal to one annual loan installment. Prior written concurrence from USDA must be obtained before funds may be withdrawn from this fund during the life of the loan. When funds are withdrawn during the life of the loan, deposits will be made at the rate of 10% of one annual payment until the balance is equal to one annual loan payment.

Wastewater System Upgrades – This fund is for the planning, design, and construction of upgrades to the wastewater system as identified in the wastewater system plan and required as part of the Administrative Order. Most of the revenues are grants or loans with some internal match funding. The revenues and expenditures are updated when funding is received, project timelines determined, and contracts secured.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis. The City uses one Internal Service Fund, the Equipment Service Fund.

Equipment Service Fund – The Equipment Service Fund is used to account for labor charges and equipment usage by other funds, and to save funds for eventual equipment replacement. Revenues are derived from charges made against other funds for using the equipment. Charges are based on the number of hours worked and miles driven by field staff in each fund and are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs.

The Public Works Director maintains an equipment replacement schedule and attempts to replace at least one major piece of equipment every year, as funding allows. A copy of the equipment replacement schedule is included with the budget for this fund.

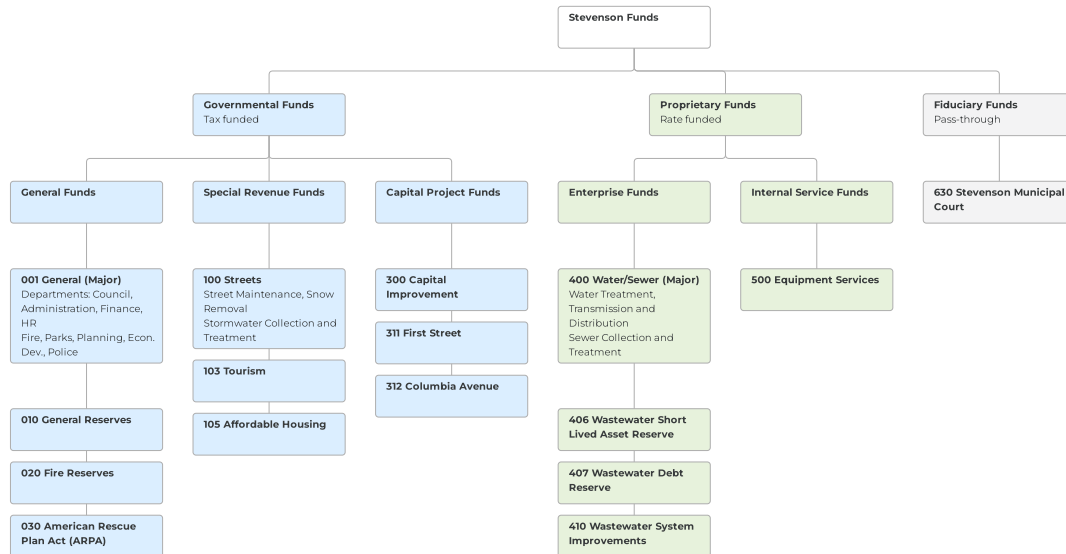
FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

Stevenson Municipal Court Fund - The Stevenson Municipal Court Fund is for Municipal Court Activities which are passed through to the state or other agencies.



Cash Basis of Budgeting

The City of Stevenson follows Washington State Law, RCW 43.09.200, using the accounting and reporting guidelines for local governments prescribed by the Washington State Auditor's Office. The Auditor's Office publishes the Budgetary, Accounting, and Reporting System (BARS) manual and financial reporting package for cash basis cities, like Stevenson. This is a departure from traditional reporting, GAAP (Generally Accepted Accounting Practices), which is used for full accrual accounting. The basis of budgeting is the same as the basis of accounting for the City. The City uses single-entry accounting cash basis budgeting and reporting procedures which do not conform to GAAP. This departure from GAAP accounting is an approved method of accounting. The difference between full accrual and cash basis is how revenues and expenditures are recognized. In cash basis reporting, expenditures and revenues are recognized as the cash is expended and received. In full accrual, expenditures and revenues are recognized as they are incurred and earned. Purchases of fixed assets are expensed during the year acquired rather than being capitalized and depreciated over future periods.

Financial Policies

Budget Timeline

The budget process begins early on in the year. The council holds a retreat in the spring to review the strategic plan and confirm priorities. Those priorities are taken into consideration in the development of the preliminary budget. There are a minimum of two public hearings and a special budget meeting to discuss and take public input on the budget. The council typically adopts the budget at their December meeting, ahead of the December 31st deadline.

Budget amendments are presented to the council for approval throughout the year when projected budgeted expenses change.



BUDGET OVERVIEW

Executive Overview

Strategic Plan

The Stevenson City Council met in May and July of 2022 to revise the Strategic Plan. The result was three focus areas with multiple strategies and tactics to achieve intended results.

1. Organizational Health and Sustainability

- Governance
 - Council Training
- Financial Health
 - Analyze Current Revenue Sources
- Internal Processes
 - Resources, Training and Tools for Staff
 - Emergency Planning
 - Staffing Structure

2. Infrastructure

- Equipment and Assets
 - Fire Hall
- Multi-modal Transportation
 - Parking
- Utilities (Maintenance of Current & new Growth)
 - Current Maintenance
- Parks and Outdoor Space
 - Parks Plan
 - Trails
- Developments with Utilities Partners (gas, electric, broadband, phone)
 - Broadband Plan
 - Undergrounding Plan

3. Intentional Development

- Partnerships
 - City/County Joint Plan
- Housing
 - Analyze and Develop Tools
- Planning and Zoning
 - Development Standards
 - Annexations
- Strategic Land Use Planning and Development
 - Investment Areas (Infrastructure)

Short-term Factors

Priorities & Issues

Personnel Changes

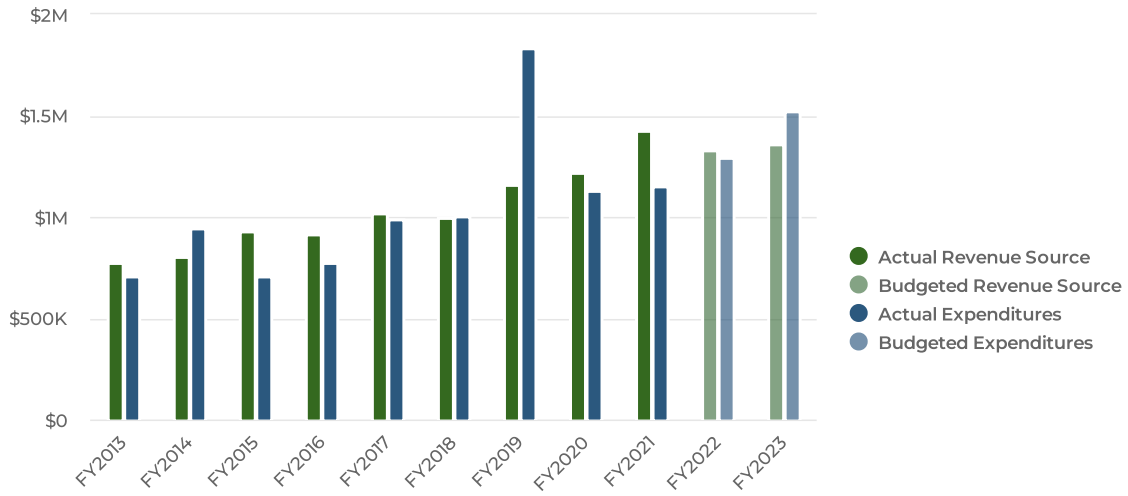
FUND SUMMARIES

General Fund

The General Fund is the primary operating fund for the City. The General Fund accounts for all revenues and expenditures not required to be accounted for in a separate fund. It is a major fund, representing more than 10% of the city's budgeted revenues and expenditures.

Summary

The City of Stevenson is projecting \$1.36M of revenue in FY2023, which represents a 2.2% increase over the prior year. Budgeted expenditures are projected to increase by 18.2% or \$235.03K to \$1.53M in FY2023.

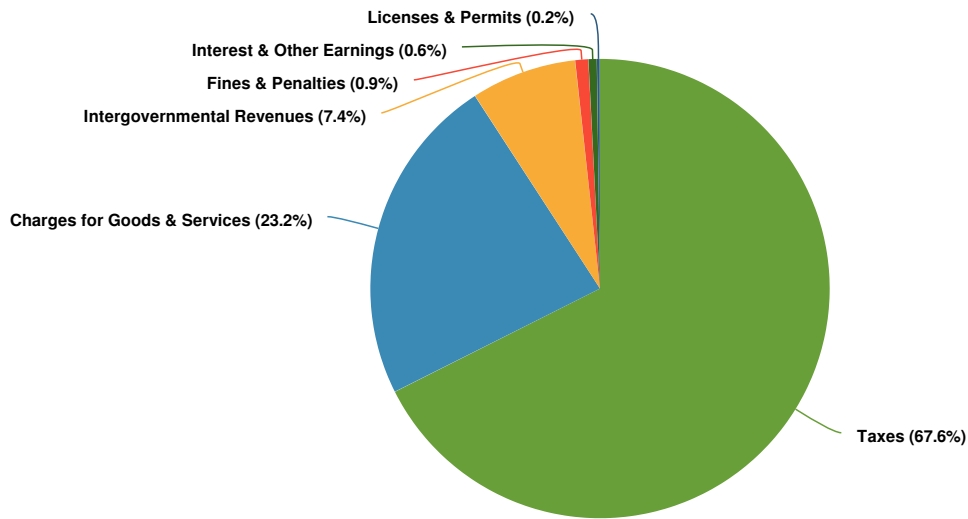


Revenues by Source

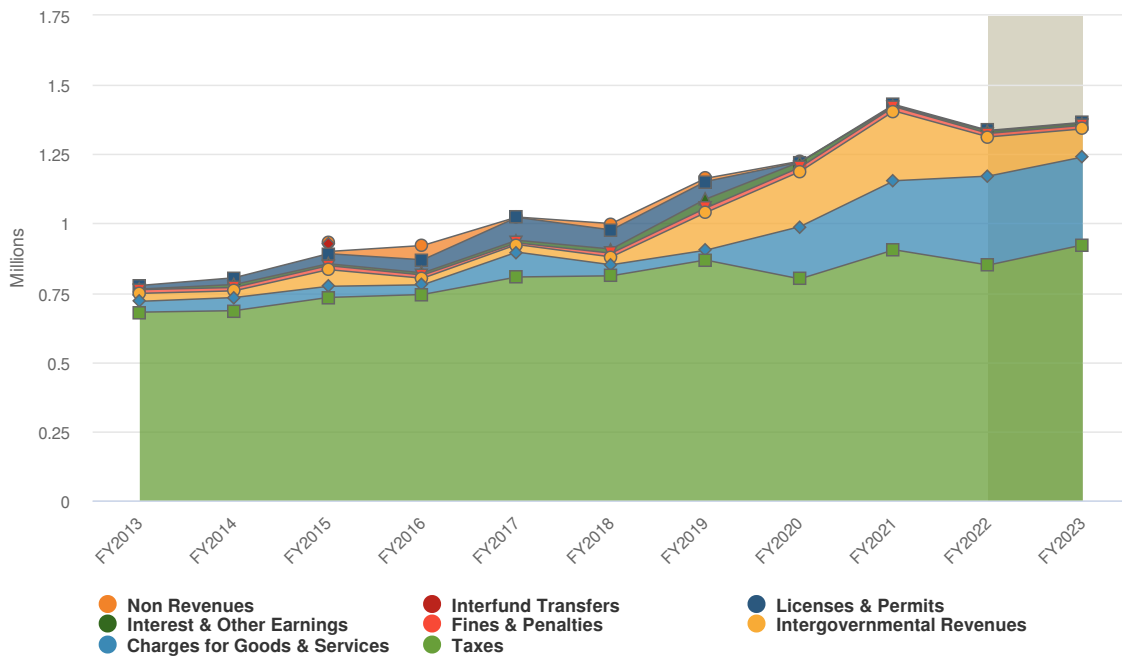
Primary revenue sources for the General Fund are property and sales taxes. Property taxes are levied on 100% of assessed valuation as determined by the Skamania County Assessor's Office and are limited by Washington State law to a 1% annual increase plus the addition of any new construction and annexations. Other sources of revenue include:

- **Other taxes** – natural gas, electricity, cable, garbage, telephone, etc.
- **Interest Income** – interest income from city investments
- **Licenses** – business and vacation rental licenses
- **Planning fees** – fees for short plats, critical areas permits, shorelines permits, etc.
- **Grants and other sources** – grants, general administrative cost allocation, printing, and probation fees
- **Fines and Penalties** – traffic infractions and criminal fines and penalties

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| Natural Gas Utility Tax | \$13,814 | \$13,500 | \$15,668 | \$13,500 | 0% | |
| Garbage Utility Tax | \$10,092 | \$7,500 | \$4,966 | \$7,500 | 0% | |
| Cable TV Utility Tax | \$3,136 | \$3,000 | \$2,227 | \$3,000 | 0% | |
| Telephone Utility Tax | \$10,691 | \$8,000 | \$9,431 | \$8,000 | 0% | |
| Sales Tax | \$300,416 | \$280,000 | \$308,702 | \$308,000 | 10% | |
| Local Criminal Justice Tax | \$25,200 | \$20,000 | \$21,688 | \$20,000 | 0% | |
| General Property Tax | \$512,528 | \$501,569 | \$351,254 | \$546,402 | 8.9% | |
| Leasehold Tax | \$25,339 | \$16,000 | \$21,021 | \$16,000 | 0% | |
| Rock Cove ALF In-Lieu Tax | \$3,504 | | \$263 | | 0% | |
| Total Taxes: | \$904,721 | \$849,569 | \$735,219 | \$922,402 | 8.6% | |
| Licenses & Permits | | | | | | |
| Building Permits | \$80 | | \$143 | | 0% | |
| Business Licenses | \$1,615 | \$1,400 | \$1,618 | \$1,400 | 0% | |
| Vacation Rental Licenses | \$3,223 | \$1,500 | \$2,033 | \$1,500 | 0% | |
| Total Licenses & Permits: | \$4,917 | \$2,900 | \$3,795 | \$2,900 | 0% | |
| Intergovernmental Revenues | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|------------------|------------------|--|-------|
| Criminal Justice - Low Population | \$1,000 | \$1,000 | \$750 | \$1,000 | 0% | |
| Criminal Justice - Contracted Services | \$3,230 | \$2,500 | \$2,325 | \$2,500 | 0% | |
| Criminal Justice - Special Programs | \$1,884 | \$1,891 | \$1,380 | \$1,969 | 4.1% | |
| Marijuana Excise Tax | \$4,096 | \$2,272 | \$2,605 | \$2,552 | 12.3% | |
| DUI/Other Crim Justice Assist | \$263 | | \$124 | | 0% | |
| Liquor Excise Tax | \$11,244 | \$9,836 | \$7,891 | \$10,633 | 8.1% | |
| Private Harvest Tax | \$7 | | \$3 | | 0% | |
| DOE-Shoreline Access Grant | | \$20,000 | | | -100% | |
| CDBG Housing Rehab Grant | \$183,280 | \$92,758 | \$92,758 | | -100% | |
| DOE-Shoreline Master Plan Grant | \$1,981 | | | | N/A | |
| Dept. of Commerce GMA Grant | \$25,000 | | | | N/A | |
| PUD Privilege Tax (in Lieu) | \$13,215 | \$11,000 | \$15,574 | \$11,000 | 0% | |
| LE & CJ Leg One-Time Cost | \$6,714 | | | | N/A | |
| DOE-Shoreline Access Grant | | | | \$52,000 | N/A | |
| Pool District Loan Repayment-Principal | | | | \$19,800 | N/A | |
| Total Intergovernmental Revenues: | \$251,914 | \$141,258 | \$123,411 | \$101,453 | -28.2% | |
| | | | | | | |
| Charges for Goods & Services | | | | | | |
| General Admin Services | \$203,997 | \$276,935 | | \$273,015 | -1.4% | |
| Printing/Photocopy Services | \$10 | | \$13 | | 0% | |
| Active Probation Fee | \$7,606 | \$7,000 | \$4,671 | \$7,000 | 0% | |
| Fire District II Fire Control | \$24,951 | \$32,700 | \$26,837 | \$32,700 | 0% | |
| Planning Fees | \$12,635 | \$4,500 | \$15,861 | \$4,500 | 0% | |
| Total Charges for Goods & Services: | \$249,200 | \$321,135 | \$47,383 | \$317,215 | -1.2% | |
| | | | | | | |
| Fines & Penalties | | | | | | |
| Traffic Infractions/Parking | \$5,182 | \$5,000 | \$1,360 | \$5,000 | 0% | |
| Non-Traffic Infractions | \$110 | \$100 | \$500 | \$100 | 0% | |
| DUI Fines | \$588 | \$1,000 | \$355 | \$1,000 | 0% | |
| Criminal Traffic Fines | \$4,591 | \$1,000 | \$2,776 | \$1,000 | 0% | |
| Criminal Non-Traffic Fines | \$1,083 | \$600 | \$4,122 | \$600 | 0% | |
| Court Cost Recoupments | \$3,972 | \$5,000 | \$3,172 | \$5,000 | 0% | |
| Total Fines & Penalties: | \$15,525 | \$12,700 | \$12,284 | \$12,700 | 0% | |
| | | | | | | |
| Interest & Other Earnings | | | | | | |
| Park Rentals | \$3,500 | \$2,500 | \$2,500 | \$2,500 | 0% | |
| Interest Income/General Fund | -\$1,426 | \$5,000 | \$5,979 | \$5,000 | 0% | |
| Sales Tax Interest | \$326 | \$200 | \$362 | \$200 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|--------------------|------------------|--------------------|--|-------|
| Miscellaneous Income | \$526 | \$300 | \$739 | \$300 | 0% | |
| Total Interest & Other Earnings: | \$2,925 | \$8,000 | \$9,579 | \$8,000 | 0% | |
| Total Revenue Source: | \$1,429,203 | \$1,335,562 | \$931,672 | \$1,364,670 | 2.2% | |

Expenditures by Function

General Fund expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

The City is self-insured for unemployment and has a current reserve balance of \$33,414, which is enough to cover estimated unemployment claims. The 2023 proposed budget does not include an increase to the unemployment reserve.

The Fire Department budget includes Fire District 2 reimbursable expenses and are listed under Other Sources for revenue.

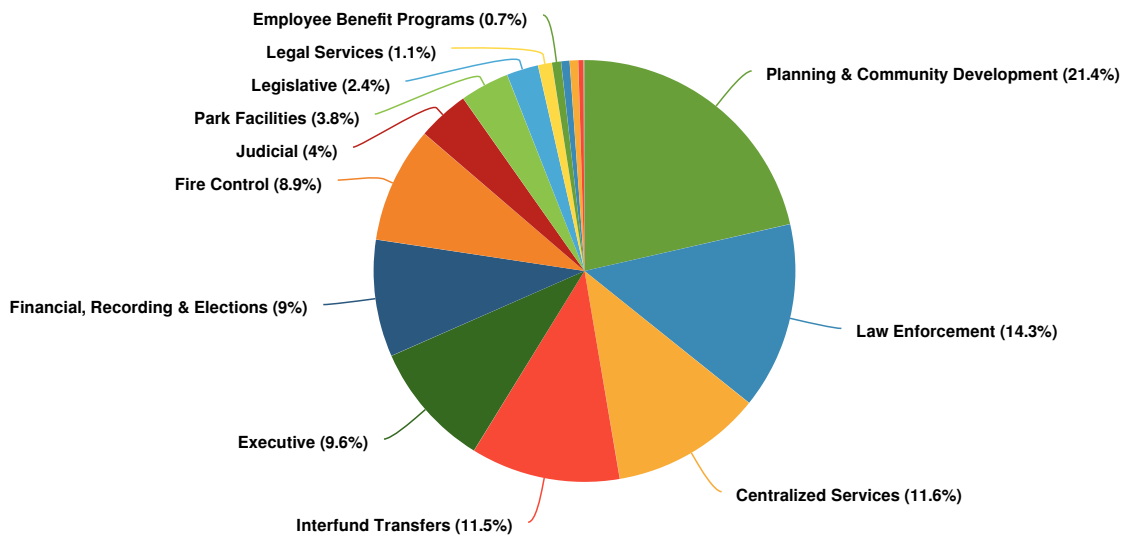
2023 projects include:

- o \$50k for painting City hall
- o \$10k for office cube walls and desks
- o \$10k to remove the Fire Hall siren and repair roof
- o \$52k for the Shoreline Access Grant (100% grant)

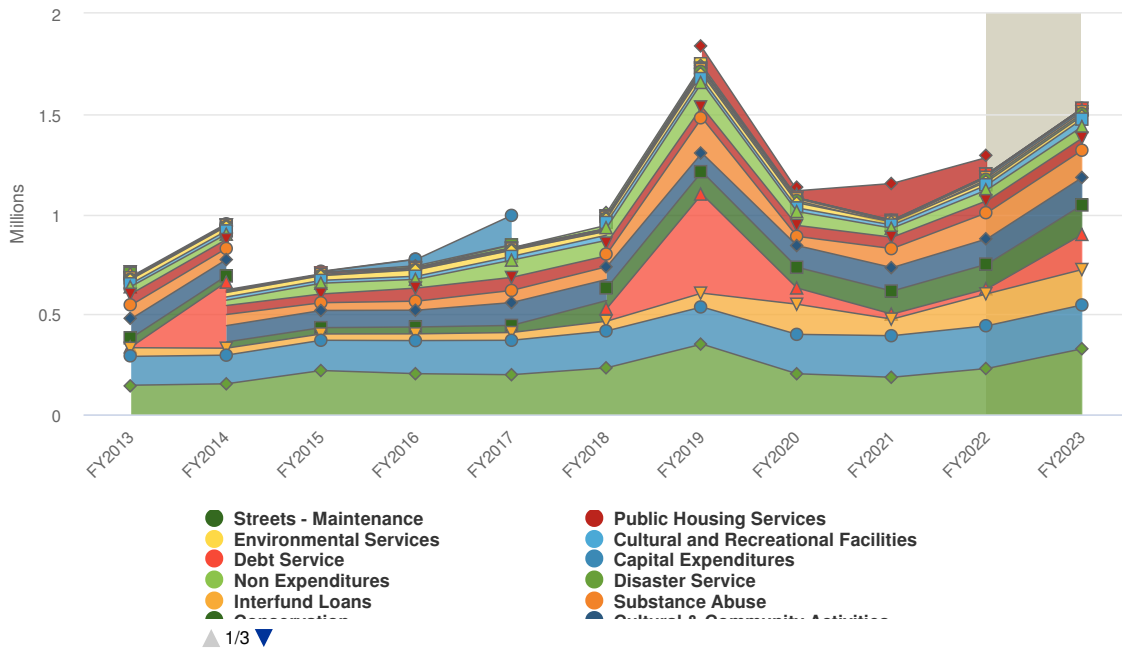
Additional changes in expenses are increased personnel costs for a portion of a new full-time staff member to work with the public works and planning department on records management and permitting.

Transfers in 2023 include \$25k to the Fire Reserve Fund and \$150k to the Street Fund. 2019 transfers included transferring reserve balances from General Fund to the newly created Fire Reserve Fund.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



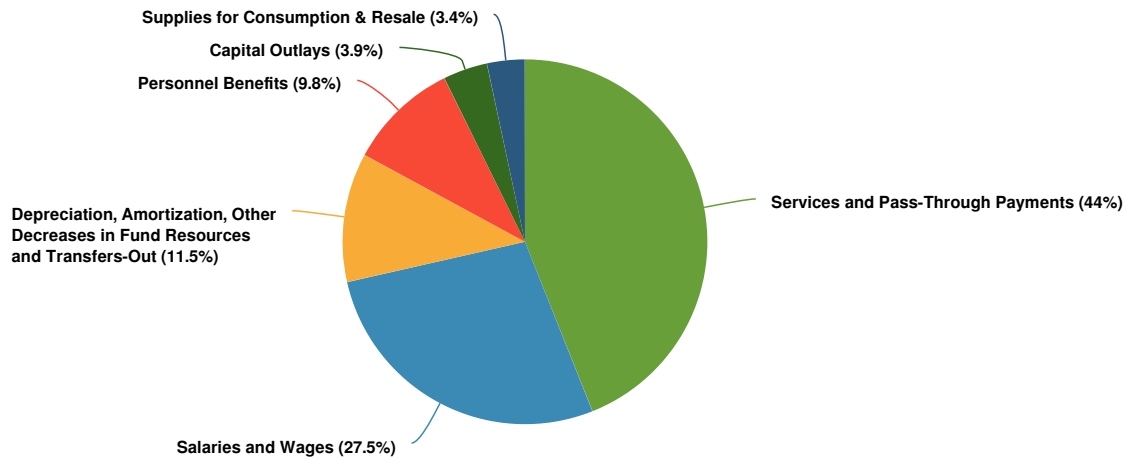
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------------|---------------|-----------------|---------------|-----------------|--|-------|
| Expenditures | | | | | | |
| Legislative | \$15,798 | \$24,500 | \$19,849 | \$37,000 | 51% | |
| Judicial | \$56,728 | \$59,950 | \$41,342 | \$60,510 | 0.9% | |
| Executive | \$115,119 | \$123,095 | \$103,326 | \$147,077 | 19.5% | |
| Financial, Recording & Elections | \$116,802 | \$126,387 | \$84,747 | \$137,201 | 8.6% | |
| Legal Services | \$15,040 | \$16,500 | \$14,650 | \$16,500 | 0% | |
| Employee Benefit Programs | -\$9,669 | \$10,525 | \$4,741 | \$10,525 | 0% | |
| Centralized Services | \$82,758 | \$159,623 | \$154,259 | \$176,723 | 10.7% | |
| Law Enforcement | \$207,335 | \$213,228 | \$176,151 | \$218,806 | 2.6% | |
| Fire Control | \$94,826 | \$130,195 | \$36,097 | \$135,958 | 4.4% | |
| Dispatch Services | \$6,002 | \$6,000 | \$3,230 | \$6,000 | 0% | |
| Public Housing Services | \$183,280 | \$92,758 | \$92,758 | | -100% | |
| Conservation | \$1,733 | \$500 | \$444 | \$500 | 0% | |
| Planning & Community Development | \$185,258 | \$229,086 | \$135,502 | \$327,540 | 43% | |
| Public Health | | \$10,000 | | \$10,000 | 0% | |
| Welfare | \$10,000 | \$10,000 | \$6,667 | \$10,000 | 0% | |
| Substance Abuse | \$225 | \$150 | \$158 | \$150 | 0% | |
| Cultural & Community Activities | \$672 | \$500 | \$215 | \$500 | 0% | |
| Park Facilities | \$45,294 | \$54,660 | \$41,651 | \$57,700 | 5.6% | |

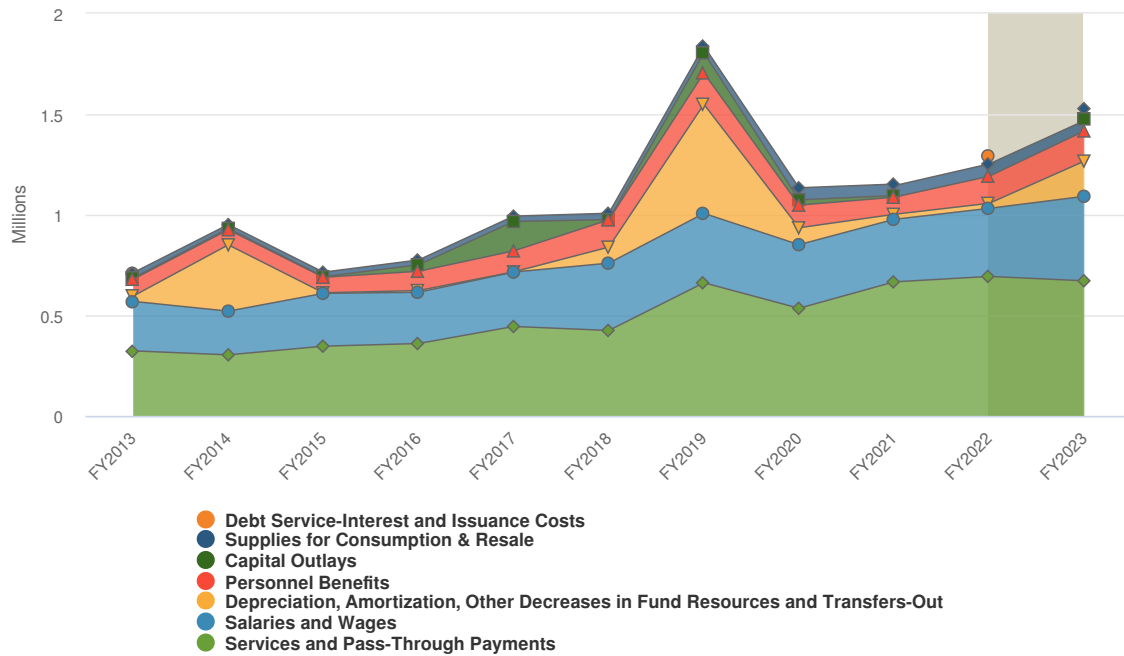
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------|--------------------|--------------------|------------------|--------------------|--|-------|
| Non Expenditures | | | -\$2,378 | | 0% | |
| Interfund Transfers | \$25,000 | \$25,000 | | \$175,000 | 600% | |
| Total Expenditures: | \$1,152,202 | \$1,292,657 | \$913,406 | \$1,527,689 | 18.2% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out | | | | | | |
| Non Expenditures | | | -\$2,378 | | 0% | |
| Interfund Transfers | \$25,000 | \$25,000 | | \$175,000 | 600% | |
| Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out: | \$25,000 | \$25,000 | -\$2,378 | \$175,000 | 600% | |
| Salaries and Wages | | | | | | |
| Legislative | \$8,850 | \$12,000 | \$10,500 | \$24,000 | 100% | |
| Judicial | \$4,018 | \$5,000 | \$3,604 | \$5,400 | 8% | |
| Executive | \$96,567 | \$88,950 | \$86,392 | \$115,490 | 29.8% | |
| Financial, Recording & Elections | \$70,450 | \$74,393 | \$58,791 | \$80,344 | 8% | |
| Centralized Services | \$5,812 | \$4,000 | \$4,505 | \$6,000 | 50% | |
| Fire Control | \$14,314 | \$22,900 | \$2,947 | \$22,900 | 0% | |
| Planning & Community Development | \$99,656 | \$106,300 | \$67,642 | \$138,800 | 30.6% | |
| Park Facilities | \$11,254 | \$25,000 | \$17,450 | \$27,000 | 8% | |
| Total Salaries and Wages: | \$310,922 | \$338,543 | \$251,831 | \$419,934 | 24% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Personnel Benefits | | | | | | |
| Legislative | \$662 | \$1,000 | \$803 | \$1,500 | 50% | |
| Judicial | \$777 | \$2,000 | \$665 | \$2,160 | 8% | |
| Executive | \$17,989 | \$31,145 | \$15,219 | \$28,587 | -8.2% | |
| Financial, Recording & Elections | \$17,252 | \$23,108 | \$13,962 | \$24,957 | 8% | |
| Employee Benefit Programs | -\$9,669 | \$10,525 | \$4,741 | \$10,525 | 0% | |
| Centralized Services | \$2,429 | \$2,000 | \$1,709 | \$3,000 | 50% | |
| Fire Control | \$4,687 | \$6,100 | \$2,918 | \$6,100 | 0% | |
| Planning & Community Development | \$44,736 | \$45,680 | \$30,403 | \$59,055 | 29.3% | |
| Park Facilities | \$6,043 | \$13,000 | \$8,512 | \$14,040 | 8% | |
| Total Personnel Benefits: | \$84,906 | \$134,558 | \$78,933 | \$149,923 | 11.4% | |
| Supplies for Consumption & Resale | | | | | | |
| Centralized Services | \$7,496 | \$21,000 | \$22,085 | \$11,000 | -47.6% | |
| Fire Control | \$48,720 | \$38,000 | \$6,379 | \$38,000 | 0% | |
| Planning & Community Development | \$65 | \$200 | \$44 | \$200 | 0% | |
| Park Facilities | \$926 | \$2,000 | \$4,587 | \$2,000 | 0% | |
| Total Supplies for Consumption & Resale: | \$57,206 | \$61,200 | \$33,095 | \$51,200 | -16.3% | |
| Services and Pass-Through Payments | | | | | | |
| Legislative | \$6,286 | \$11,500 | \$8,545 | \$11,500 | 0% | |
| Judicial | \$51,933 | \$52,950 | \$37,073 | \$52,950 | 0% | |
| Executive | \$563 | \$3,000 | \$1,715 | \$3,000 | 0% | |
| Financial, Recording & Elections | \$29,100 | \$28,887 | \$11,994 | \$31,900 | 10.4% | |
| Legal Services | \$15,040 | \$16,500 | \$14,650 | \$16,500 | 0% | |
| Centralized Services | \$59,069 | \$92,623 | \$84,098 | \$96,723 | 4.4% | |
| Law Enforcement | \$207,335 | \$213,228 | \$176,151 | \$218,806 | 2.6% | |
| Fire Control | \$27,107 | \$63,195 | \$23,853 | \$68,958 | 9.1% | |
| Dispatch Services | \$6,002 | \$6,000 | \$3,230 | \$6,000 | 0% | |
| Public Housing Services | \$183,280 | \$92,758 | \$92,758 | | -100% | |
| Conservation | \$1,733 | \$500 | \$444 | \$500 | 0% | |
| Planning & Community Development | \$40,801 | \$76,906 | \$37,413 | \$129,485 | 68.4% | |
| Public Health | | \$10,000 | | \$10,000 | 0% | |
| Welfare | \$10,000 | \$10,000 | \$6,667 | \$10,000 | 0% | |
| Substance Abuse | \$225 | \$150 | \$158 | \$150 | 0% | |
| Cultural & Community Activities | \$672 | \$500 | \$215 | \$500 | 0% | |
| Park Facilities | \$27,070 | \$14,660 | \$11,102 | \$14,660 | 0% | |
| Total Services and Pass-Through Payments: | \$666,216 | \$693,357 | \$510,065 | \$671,632 | -3.1% | |
| Capital Outlays | | | | | | |
| Centralized Services | \$7,952 | | \$1,861 | \$60,000 | N/A | |
| Total Capital Outlays: | \$7,952 | | \$1,861 | \$60,000 | N/A | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|------------------|--------------------|--|-------|
| | | | | | | |
| Debt Service-Interest and Issuance Costs | | | | | | |
| Centralized Services | | \$40,000 | \$40,000 | | -100% | |
| Total Debt Service-Interest and Issuance Costs: | | \$40,000 | \$40,000 | | -100% | |
| Total Expense Objects: | \$1,152,202 | \$1,292,657 | \$913,406 | \$1,527,689 | 18.2% | |

Other General Funds

Other General Funds consist of:

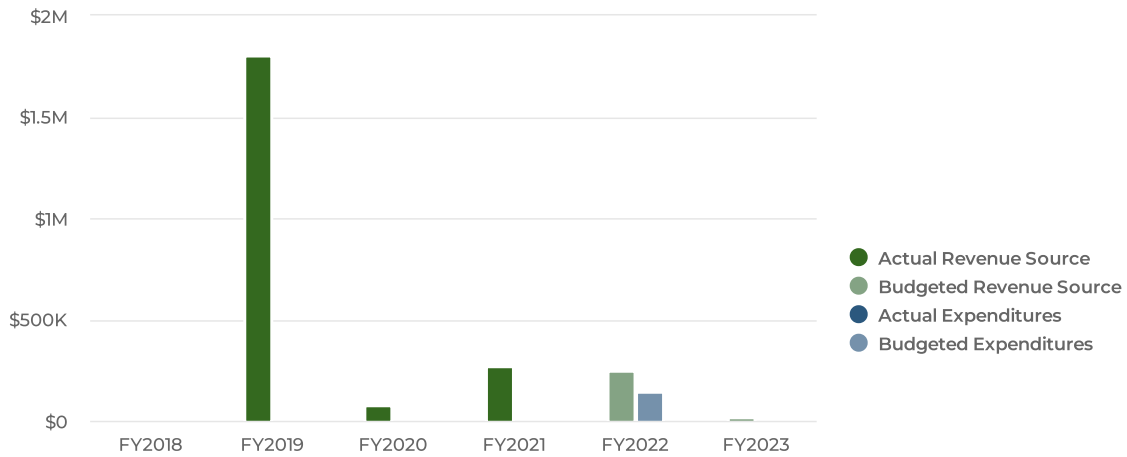
General Reserve Fund - restricted by SMC 3.30.010 for urgent or emergency purposes as determined and approved by council. It may also be used as a source of short-term (less than three years) interfund loans.

Fire Reserve Fund - for buildings, equipment and other capital items associated and used in the fire department restricted by SMC 3.30.020.

ARPA Fund - for projects and programs as obligated by the City Council and restricted for use in accordance with the American Rescue Plan Act and guidance set by the Department of Commerce. The council is in the process of determining how to use these funds, which will include community engagement. These funds have to be obligated by 2024 and spent by 2026.

Summary

The City of Stevenson is projecting \$25K of revenue in FY2023, which represents a 89.9% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

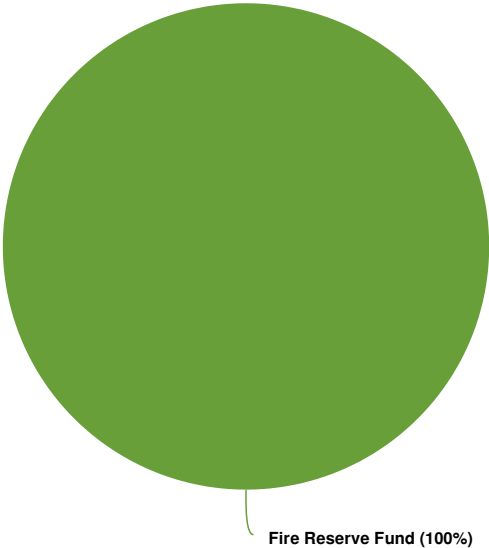


Revenue by Fund

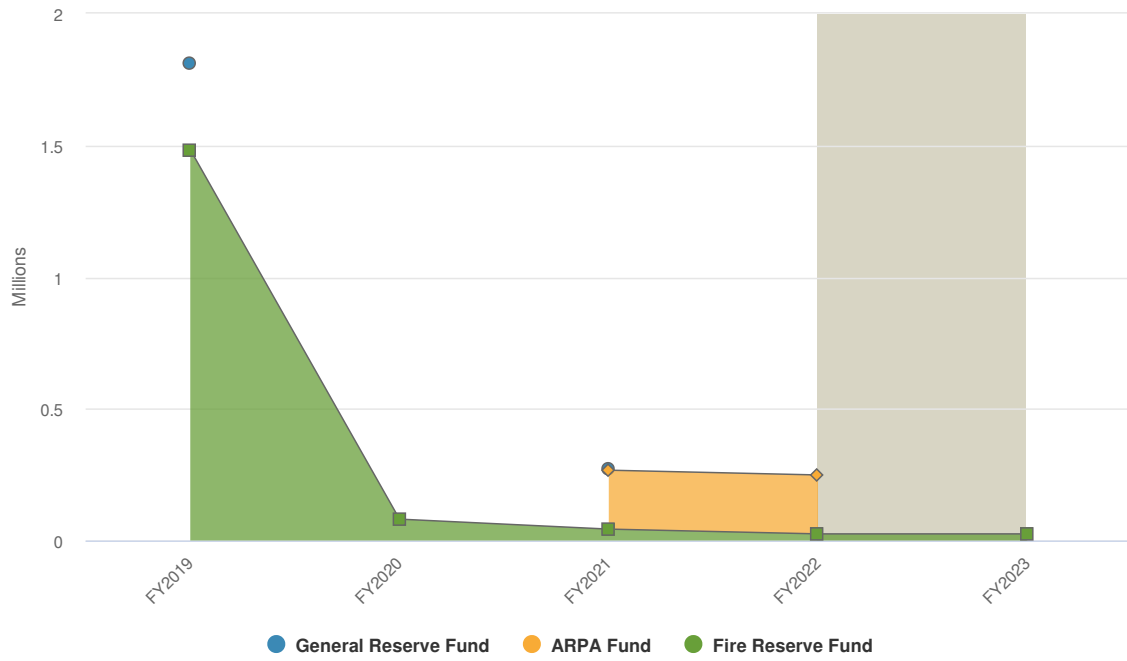
The ongoing revenues for the General Reserve and Fire Reserve funds consist of interest and transfers from the General Fund.

The ARPA fund was established from a one-time revenue over two-years allocated on a population basis.

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

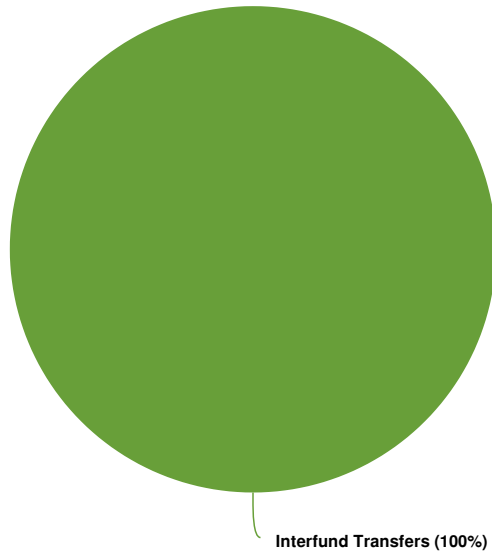


Grey background indicates budgeted figures.

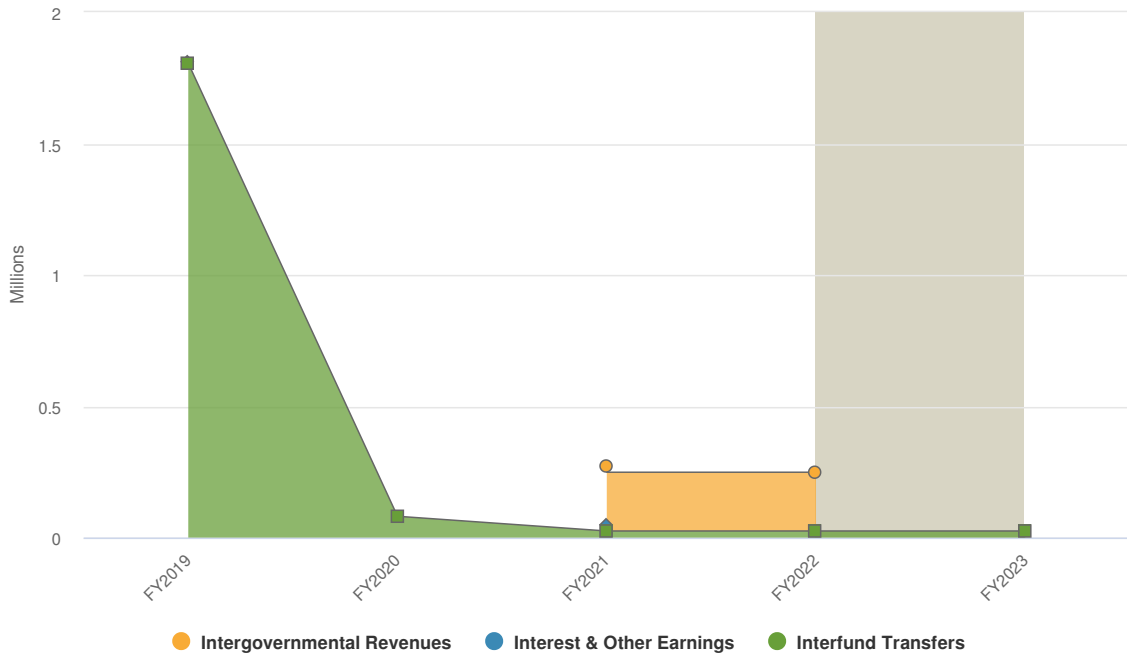
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------|------------------|------------------|------------------|-----------------|--|-------|
| General Reserve Fund | \$5,609 | | \$1,815 | | 0% | |
| Fire Reserve Fund | \$43,149 | \$25,000 | \$9,104 | \$25,000 | 0% | |
| ARPA Fund | \$223,677 | \$223,676 | \$223,676 | | -100% | |
| Total: | \$272,435 | \$248,676 | \$234,595 | \$25,000 | -89.9% | |

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



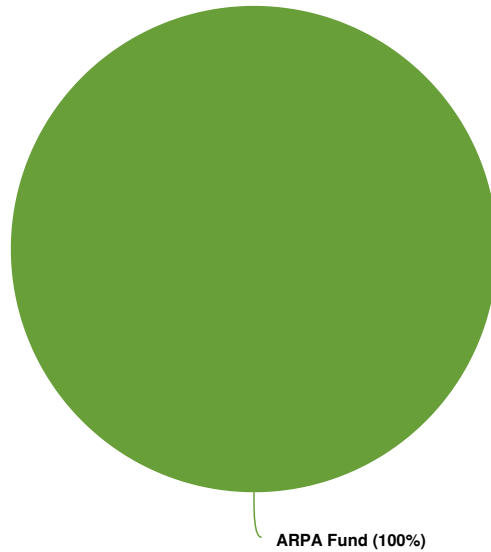
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------|---------------|-----------------|---------------|-----------------|--|-------|
| Revenue Source | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|-----------------|--|-------|
| Intergovernmental Revenues | \$223,677 | \$223,676 | \$223,676 | | -100% | |
| Interest & Other Earnings | \$23,758 | | \$10,919 | | 0% | |
| Interfund Transfers | \$25,000 | \$25,000 | | \$25,000 | 0% | |
| Total Revenue Source: | \$272,435 | \$248,676 | \$234,595 | \$25,000 | -89.9% | |

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund

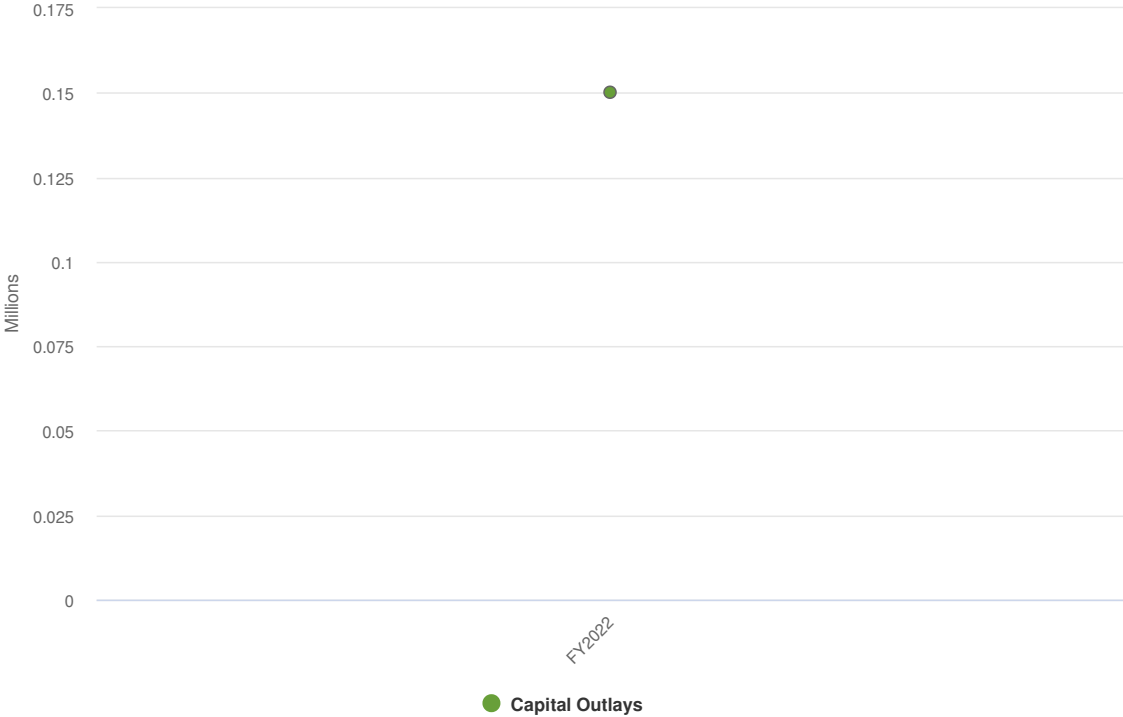


| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-------------------------|---------------|------------------|---------------|--|-------|
| ARPA Fund | | \$150,000 | | -100% | |
| Total ARPA Fund: | | \$150,000 | | -100% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-------------------------------|---------------|------------------|---------------|--|-------|
| Expense Objects | | | | | |
| Capital Outlays | | \$150,000 | | -100% | |
| Total Expense Objects: | | \$150,000 | | -100% | |

Tourism Fund

The Tourism Fund (Hotel / Motel tax fund) was established by City Council to fund activities designed to increase tourism. Lodging taxes were authorized by the State Legislature for tourism marketing, special events and festivals designed to attract tourists, and the support of tourism-related facilities.

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson. Most of the revenue goes to support ongoing tourism services and events listed below (from 2022). The Lodging Tax Committee will present a list of proposed contract by the November council meeting.

Tourism Services:

- Chamber of Commerce
- Stevenson Downtown Association
- Columbia Gorge Tourism Alliance
- Columbia River Gorge Interpretive Center

Events:

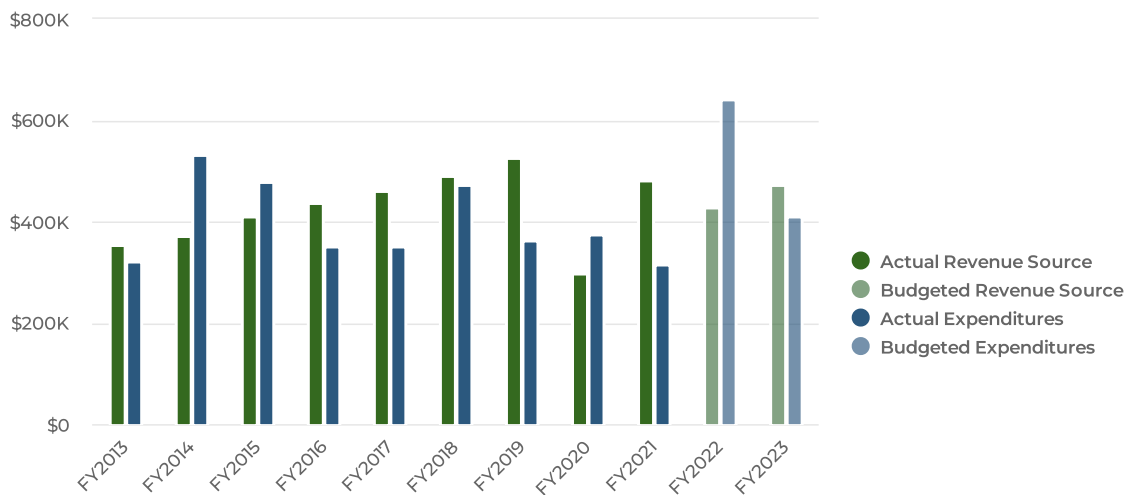
- Blues and Brews
- 4th of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- X-Fest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest
- Gorge Olympic Windsurfing Cup
- Gorge Downwind Championships

Tourism related Capital projects:

- Courthouse Park Plaza

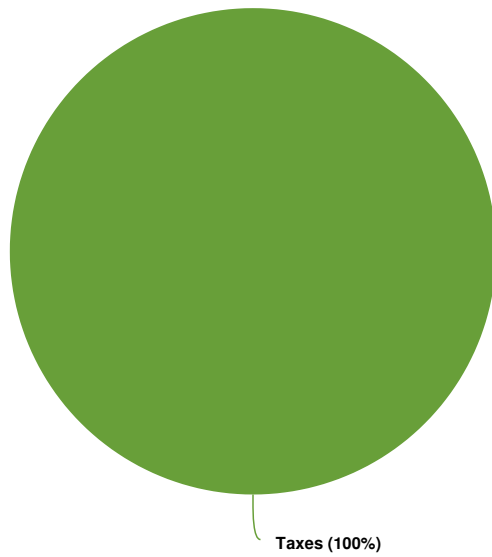
Summary

The City of Stevenson is projecting \$473K of revenue in FY2023, which represents a 10% increase over the prior year. Budgeted expenditures are projected to decrease by 35.9% or \$230.34K to \$411.43K in FY2023.

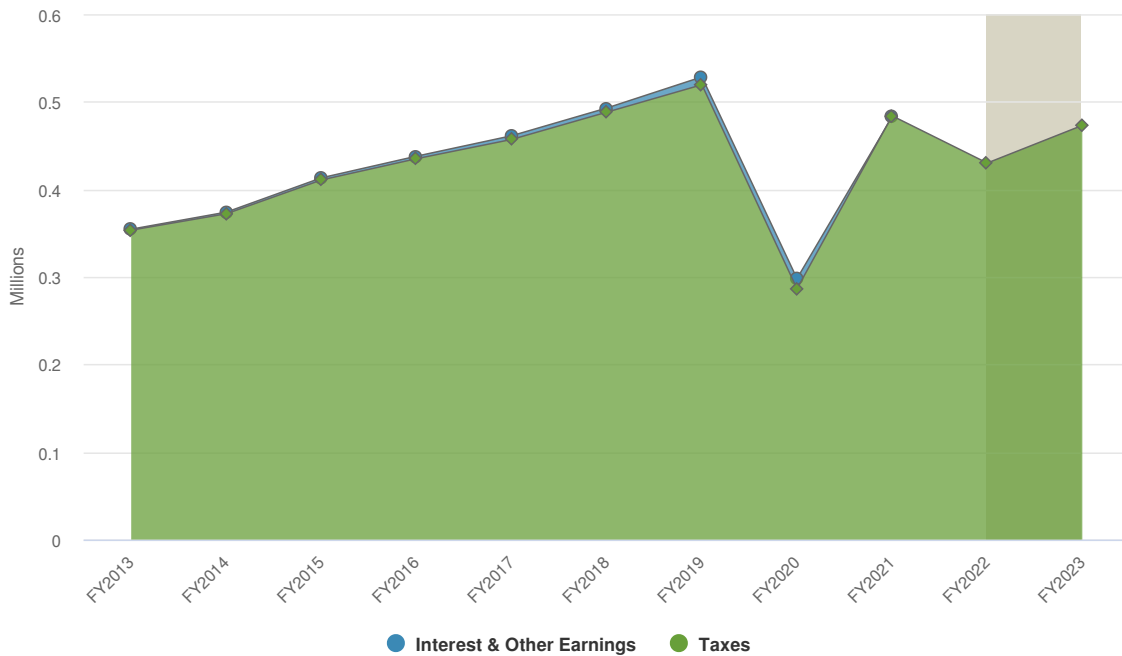


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



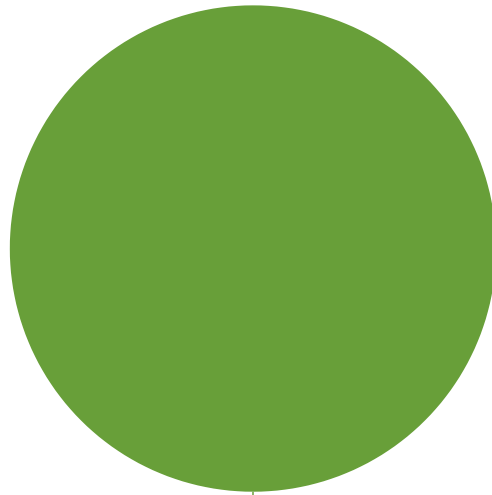
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------|---------------|-----------------|---------------|-----------------|--|-------|
| Revenue Source | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Taxes | \$483,909 | \$430,000 | \$449,619 | \$473,000 | 10% | |
| Interest & Other Earnings | -\$1,219 | | \$4,754 | | 0% | |
| Total Revenue Source: | \$482,691 | \$430,000 | \$454,373 | \$473,000 | 10% | |

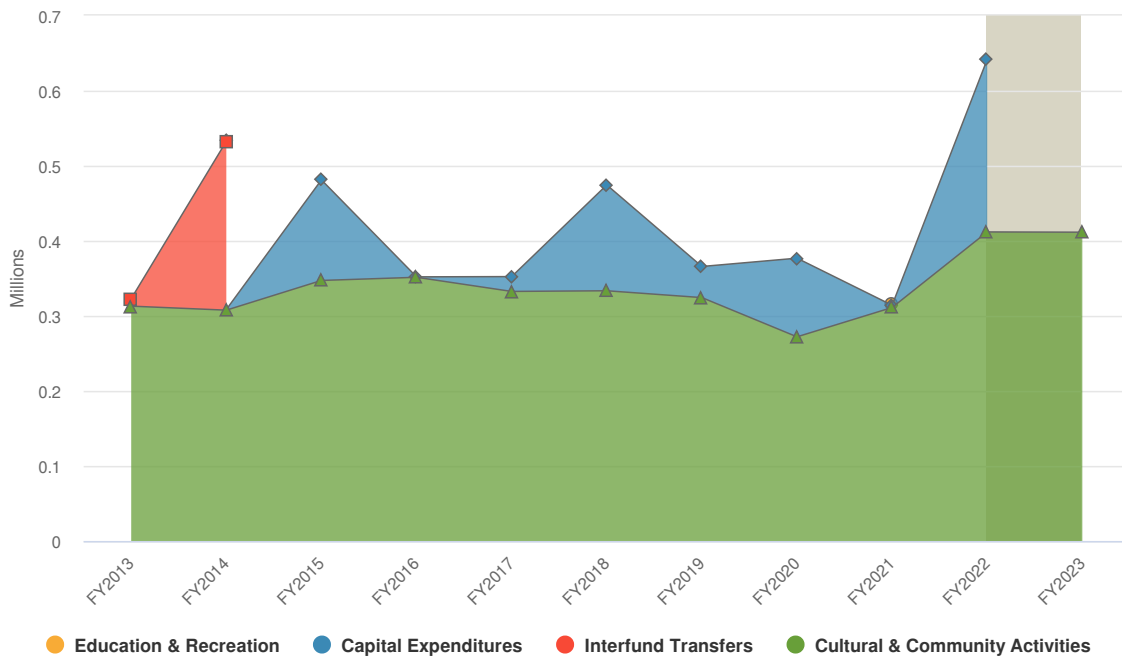
Expenditures by Function

Budgeted Expenditures by Function



Cultural & Community Activities (100%)

Budgeted and Historical Expenditures by Function



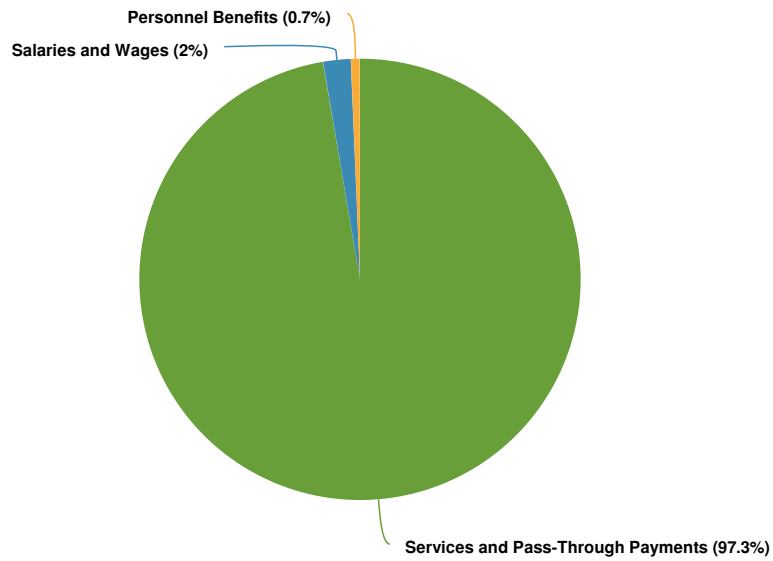
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|----------------|-----------------|----------------|-----------------|--|-------|
| Expenditures | | | | | | |
| Education & Recreation | | | | | | |
| Services and Pass-Through Payments | | | | | | |
| Community Garden/AgroTourism | \$2,417 | | | | N/A | |
| Total Services and Pass-Through Payments: | \$2,417 | | | | N/A | |
| Total Education & Recreation: | \$2,417 | | | | N/A | |
| Cultural & Community Activities | | | | | | |
| Salaries and Wages | | | | | | |
| Promotion Salaries | \$1,941 | \$5,000 | \$1,329 | \$5,000 | 0% | |
| Promotion Field Salaries | \$3,528 | \$3,300 | \$259 | \$3,300 | 0% | |
| Total Salaries and Wages: | \$5,468 | \$8,300 | \$1,587 | \$8,300 | 0% | |
| Personnel Benefits | | | | | | |
| Promotion Benefits | \$369 | \$1,000 | \$243 | \$1,000 | 0% | |
| Promotion Field Benefits | \$1,681 | \$1,700 | \$92 | \$1,700 | 0% | |
| Total Personnel Benefits: | \$2,050 | \$2,700 | \$334 | \$2,700 | 0% | |

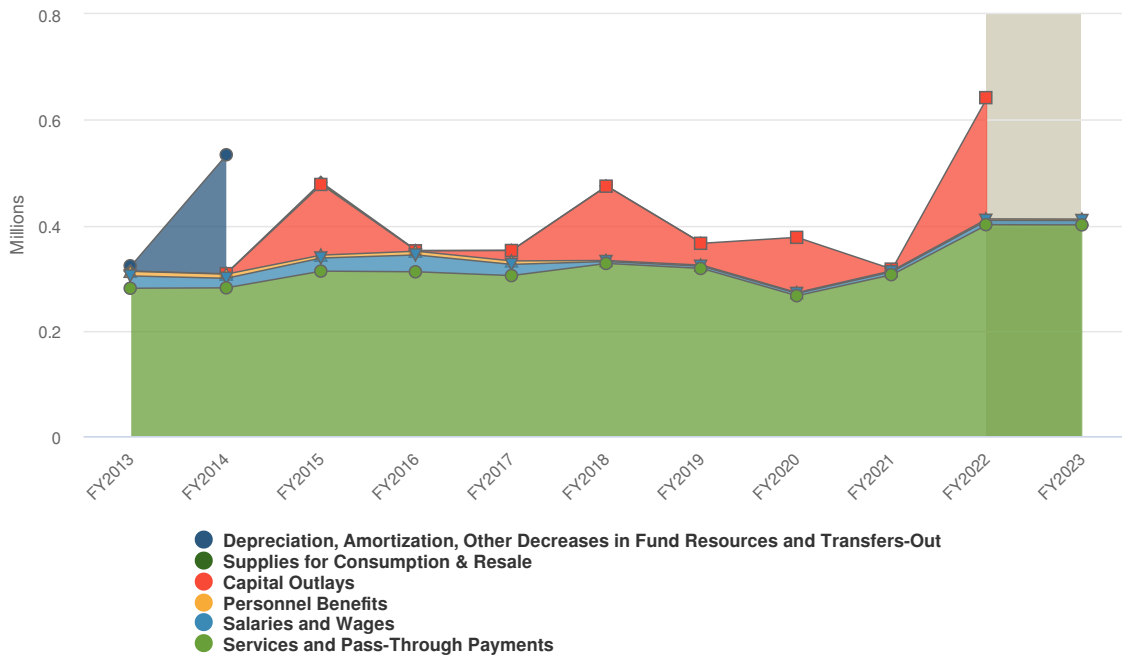
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Services and Pass-Through Payments | | | | | | |
| Consultant Services, Chamber | \$90,000 | \$110,000 | \$82,494 | \$110,000 | 0% | |
| SBA Consultant Services | \$65,014 | \$85,000 | \$40,364 | \$85,000 | 0% | |
| Chamber Events | | \$14,000 | \$9,085 | \$14,000 | 0% | |
| County - Fair & Timber Carnival | | \$5,000 | | \$5,000 | 0% | |
| County - Bluegrass Festival | | \$10,000 | | \$10,000 | 0% | |
| County-Fireworks | \$7,330 | \$7,500 | | \$7,500 | 0% | |
| General Admin Fees | \$5,819 | \$6,772 | | \$6,428 | -5.1% | |
| Discover Your Northwest | -\$1,257 | | | | N/A | |
| CRGIC Consultant Services | \$49,139 | \$60,000 | \$43,393 | \$60,000 | 0% | |
| X-Fest Event | | \$1,000 | | \$1,000 | 0% | |
| Skamania Senior Services - Hiker Bus | \$1,999 | | | | N/A | |
| Gorge Outrigger Races | | \$5,000 | | \$5,000 | 0% | |
| BOTG Kiteboarding Festival | | \$3,000 | \$2,892 | \$3,000 | 0% | |
| Stevenson Farmers Market | \$3,000 | | | | N/A | |
| Main St Program Coordinator (SDA) | \$65,000 | \$65,000 | \$48,750 | \$65,000 | 0% | |
| Stevenson Waterfront Music Festival | \$3,000 | \$4,500 | \$4,194 | \$4,500 | 0% | |
| SC Fair Board-GorgeGrass | \$4,000 | \$4,000 | \$4,000 | \$4,000 | 0% | |
| CGTA Services | \$5,000 | \$5,000 | | \$5,000 | 0% | |
| Computer Services | \$281 | | \$510 | | 0% | |
| Audit Fee | \$4,171 | \$2,000 | | \$2,000 | 0% | |
| Gorge Olympic Windsurfing Cup | | \$3,000 | \$3,000 | \$3,000 | 0% | |
| Gorge Downwind Champs | | \$10,000 | \$10,000 | \$10,000 | 0% | |
| TAC - Professional Services | \$54 | | | | 0% | |
| TAC-Publishing | \$119 | | | | 0% | |
| Eq Rental - Promotion Field | \$885 | | \$92 | | 0% | |
| Total Services and Pass-Through Payments: | \$303,554 | \$400,772 | \$248,775 | \$400,428 | -0.1% | |
| Total Cultural & Community Activities: | \$311,072 | \$411,772 | \$250,697 | \$411,428 | -0.1% | |
| Capital Expenditures | | | | | | |
| Capital Outlays | | | | | | |
| Courthouse Park Plaza (SDA) | \$3,021 | \$230,000 | | | -100% | |
| Total Capital Outlays: | \$3,021 | \$230,000 | | | -100% | |
| Total Capital Expenditures: | \$3,021 | \$230,000 | | | -100% | |
| Total Expenditures: | \$316,511 | \$641,772 | \$250,697 | \$411,428 | -35.9% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Salaries and Wages | \$5,468 | \$8,300 | \$1,587 | \$8,300 | 0% | |
| Personnel Benefits | \$2,050 | \$2,700 | \$334 | \$2,700 | 0% | |
| Services and Pass-Through Payments | \$305,971 | \$400,772 | \$248,775 | \$400,428 | -0.1% | |
| Capital Outlays | \$3,021 | \$230,000 | | | -100% | |
| Total Expense Objects: | \$316,511 | \$641,772 | \$250,697 | \$411,428 | -35.9% | |

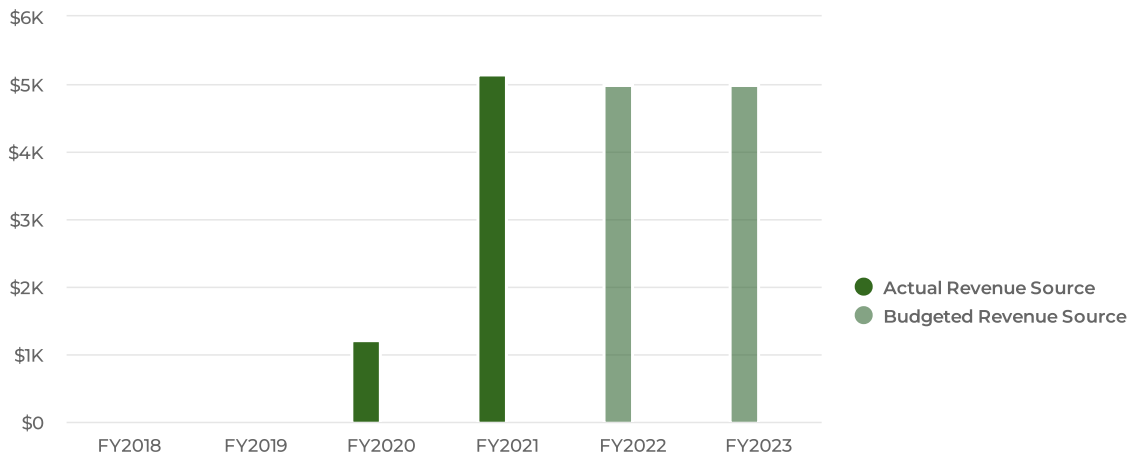
Affordable Housing Fund

The Affordable Housing Fund, established in late 2020, is for the collection and use of the sales tax credit for affordable housing authorized by SMC 3.10 and RCW 82.14.540(2)(C)(ii)(A)(I). The rate inside the city limits is .73% and can be used for acquiring, rehabilitating or constructing affordable housing, providing the operations and maintenance costs of new units of affordable or supportive housing, and providing rental assistance to tenants. This sales tax credit is only available for twenty years, and is currently set to expire in 2040.

There are no expenses for these funds at this time. The planning commission, council and staff are working on a plan for identifying tools to leverage for the use of these funds. The collection of about \$5k a year would add up to \$100k over the twenty-year period.

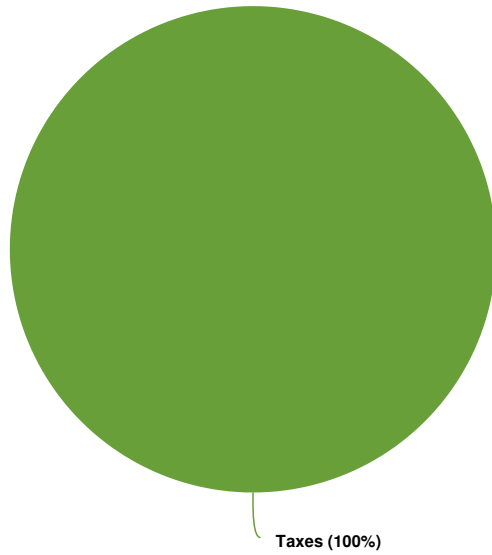
Summary

The City of Stevenson is projecting \$5K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

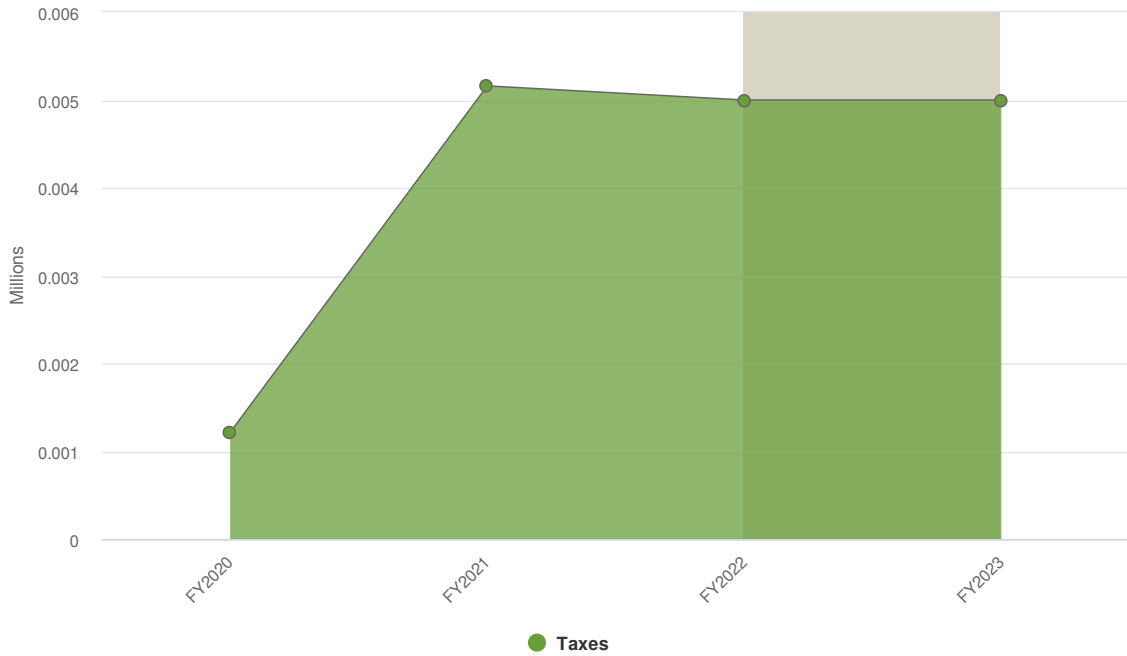


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------|---------------|-----------------|---------------|-----------------|--|-------|
| | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|----------------|-----------------|----------------|-----------------|--|-------|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| Affordable And Supportive Housing Sales And Use Tax | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |
| Total Taxes: | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |
| Total Revenue Source: | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |

Capital Project Funds

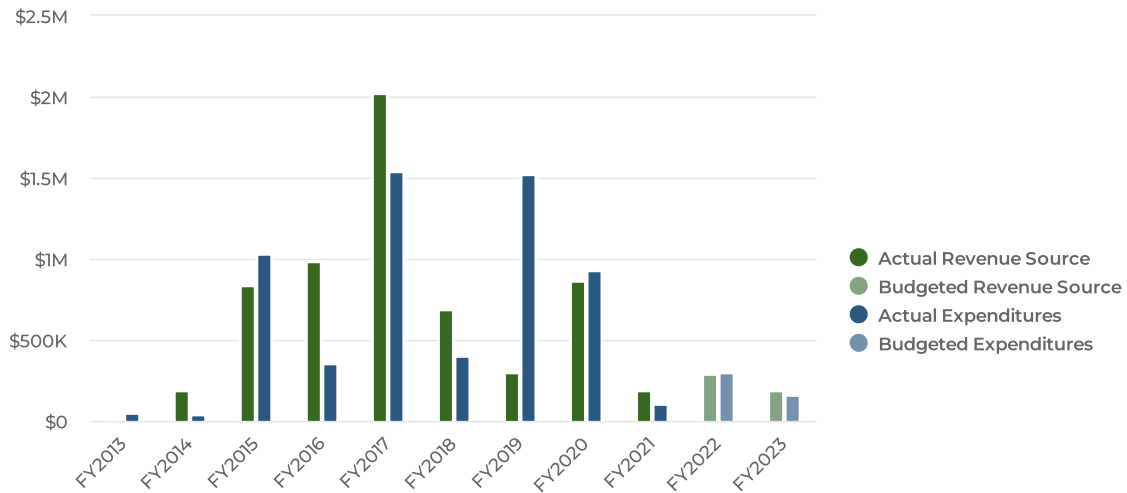
Capital Improvement Fund - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The primary dedicated revenue source is the real estate excise tax imposed on the sale of real estate. These funds are restricted by the state legislature for capital purposes identified in the Capital Improvement Plan and local capital improvements, including those listed in RCW 35.43.040.

First Street Fund - tracks the revenues and expenses related to the First Street Overlook Project. Construction was delayed to work out a right of way issue with WSDOT, identified at 90% design. The city has 10 years to enter into the construction phase, which would be January 1, 2030, or the grant funds will need to be returned. The issue has been resolved and construction funding is being sought. Once secured, the budget will be amended to complete the project.

Columbia Ave Fund - tracks the revenues and expenses related to the Columbia Avenue Realignment Project. The city received a \$200k no match (100%) grant to analyze the feasibility and costs for the project. The final report will be completed by the end of June 2023.

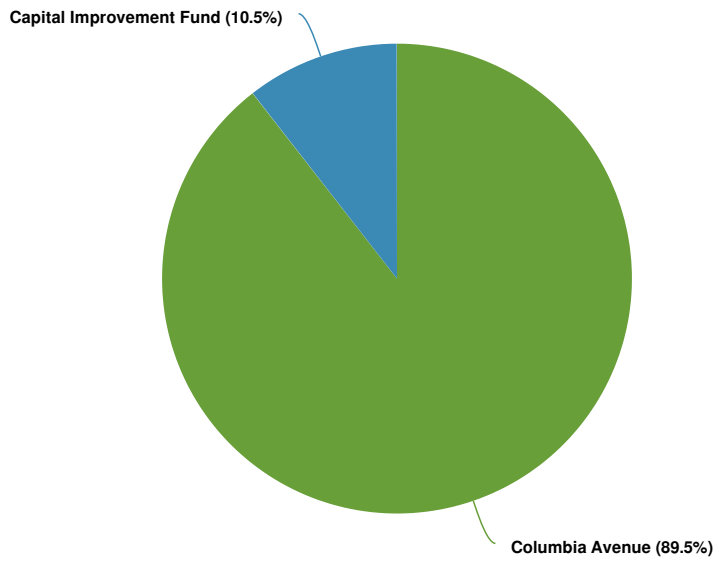
Summary

The City of Stevenson is projecting \$190K of revenue in FY2023, which represents a 35.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 44.2% or \$134.82K to \$170K in FY2023.

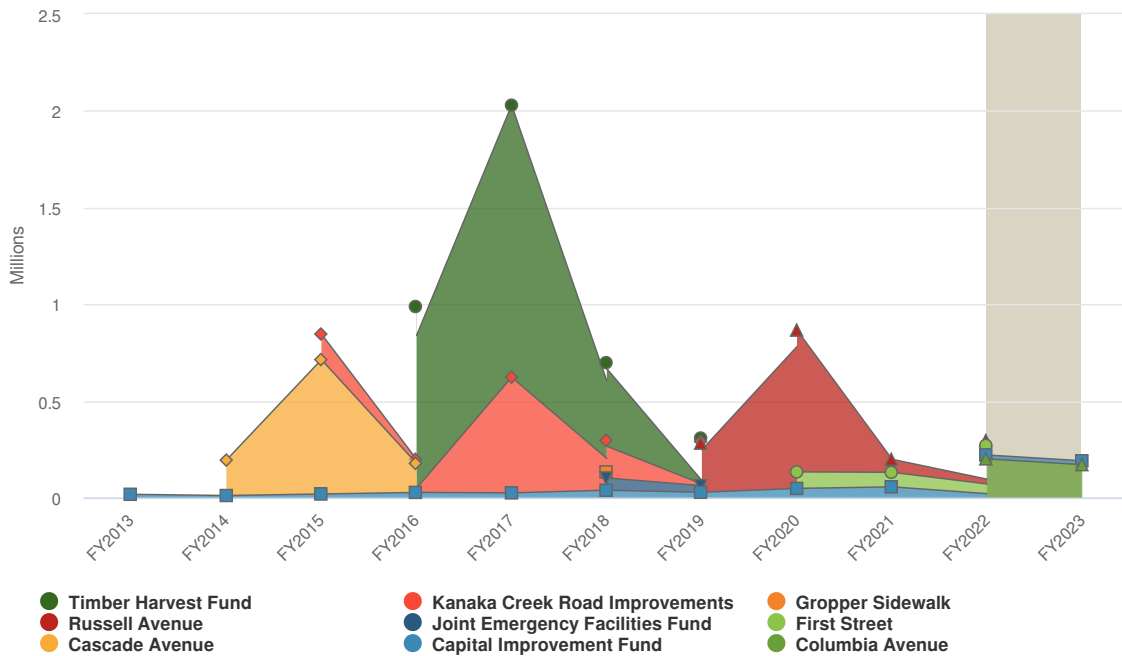


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



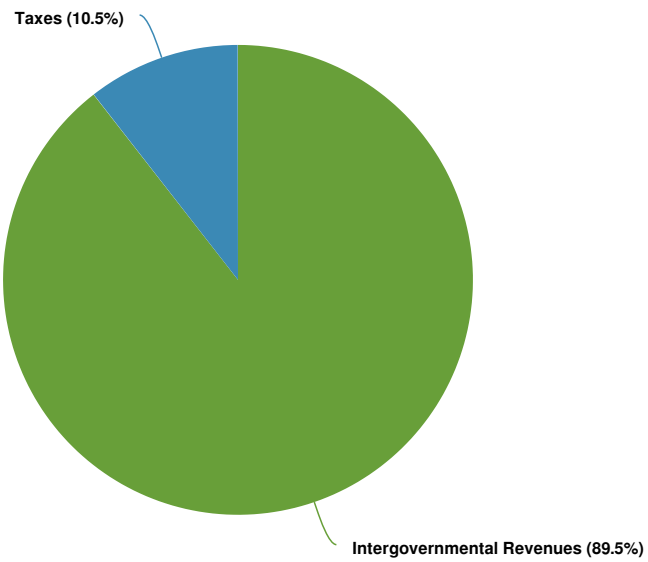
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------|---------------|-----------------|---------------|-----------------|--|-------|
| | | | | | | |

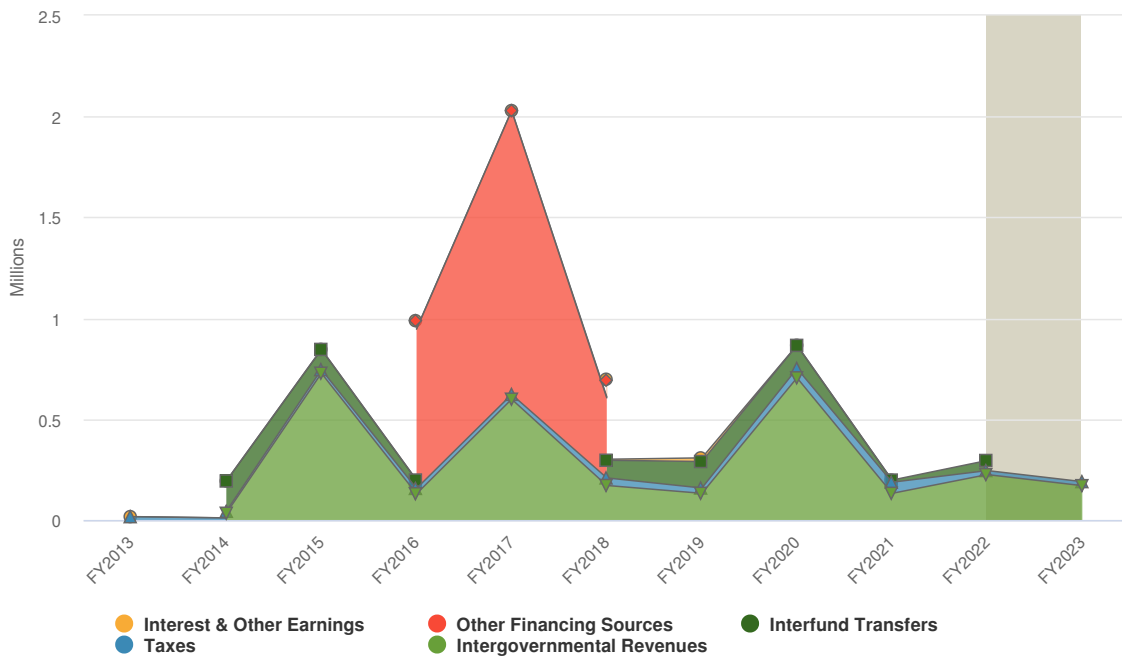
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------|------------------|------------------|------------------|------------------|--|-------|
| Capital Improvement Fund | \$55,121 | \$20,000 | \$51,989 | \$20,000 | 0% | |
| Russell Avenue | \$67,115 | \$24,820 | \$24,820 | | -100% | |
| First Street | \$75,402 | \$50,000 | \$27,239 | | -100% | |
| Columbia Avenue | | \$200,000 | \$28,229 | \$170,000 | -15% | |
| Total: | \$197,638 | \$294,820 | \$132,278 | \$190,000 | -35.6% | |

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

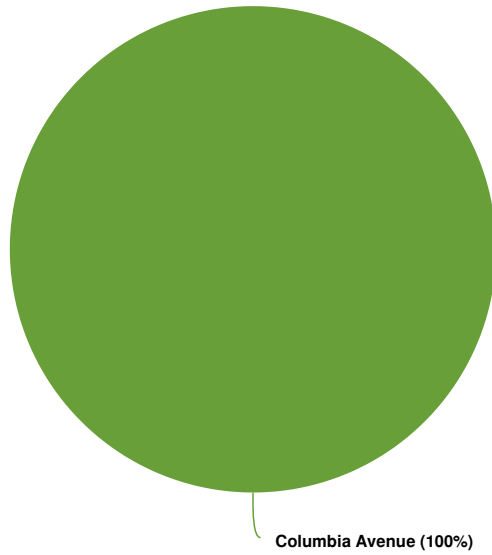


Grey background indicates budgeted figures.

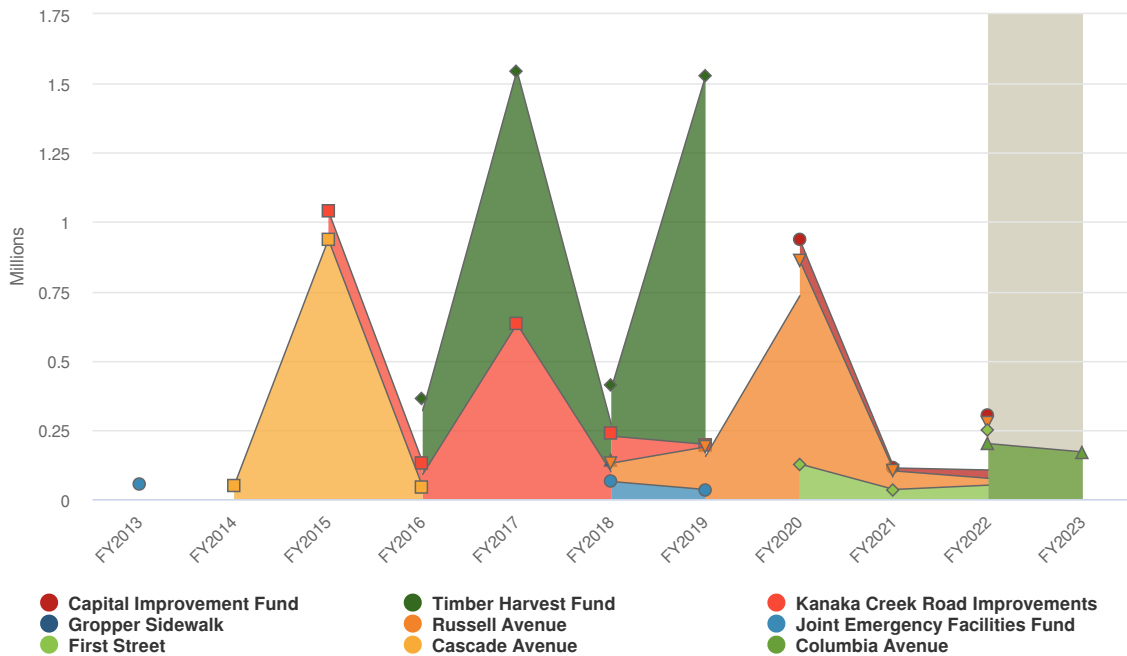
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Revenue Source | | | | | | |
| Taxes | \$55,185 | \$20,000 | \$51,165 | \$20,000 | 0% | |
| Intergovernmental Revenues | \$131,926 | \$224,820 | \$53,049 | \$170,000 | -24.4% | |
| Interest & Other Earnings | -\$64 | | \$824 | | 0% | |
| Interfund Transfers | \$10,591 | \$50,000 | \$27,239 | | -100% | |
| Total Revenue Source: | \$197,638 | \$294,820 | \$132,278 | \$190,000 | -35.6% | |

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



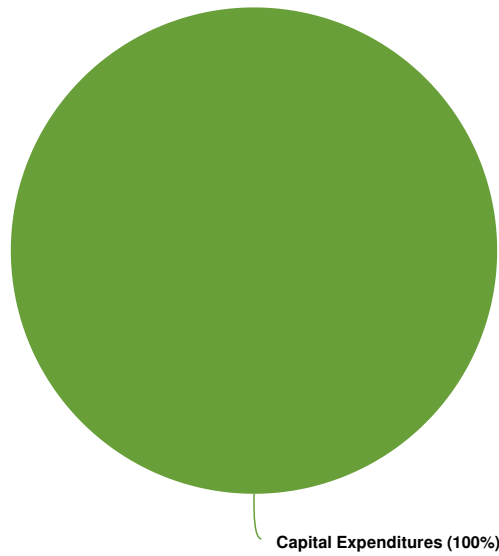
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------|---------------|-----------------|---------------|-----------------|--|-------|
| | | | | | | |

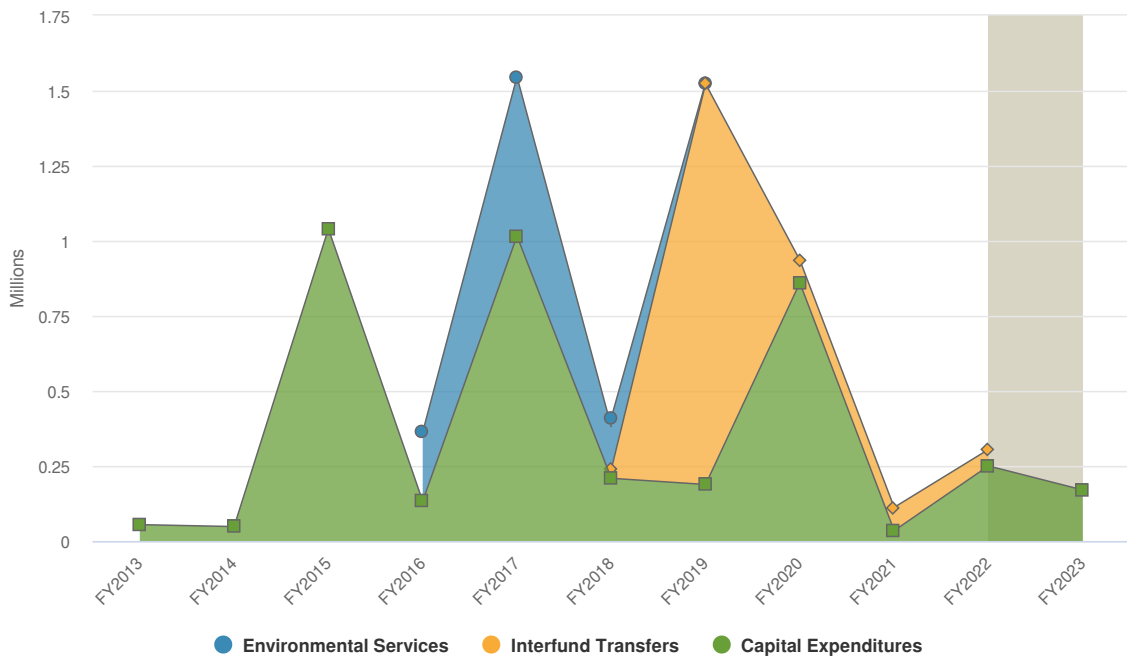
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------|------------------|------------------|-----------------|------------------|--|-------|
| Capital Improvement Fund | \$10,591 | \$30,000 | | | -100% | |
| Russell Avenue | \$66,995 | \$24,820 | \$24,820 | | -100% | |
| First Street | \$34,436 | \$50,000 | \$27,239 | | -100% | |
| Columbia Avenue | | \$200,000 | \$34,816 | \$170,000 | -15% | |
| Total: | \$112,022 | \$304,820 | \$86,876 | \$170,000 | -44.2% | |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

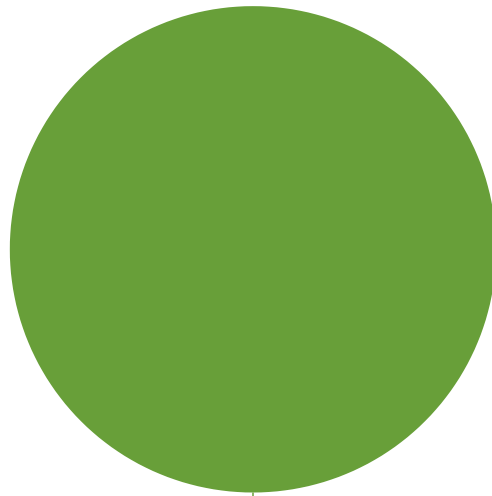


Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------|------------------|------------------|-----------------|------------------|--|-------|
| Expenditures | | | | | | |
| Capital Expenditures | \$34,436 | \$250,000 | \$62,055 | \$170,000 | -32% | |
| Interfund Transfers | \$77,586 | \$54,820 | \$24,820 | | -100% | |
| Total Expenditures: | \$112,022 | \$304,820 | \$86,876 | \$170,000 | -44.2% | |

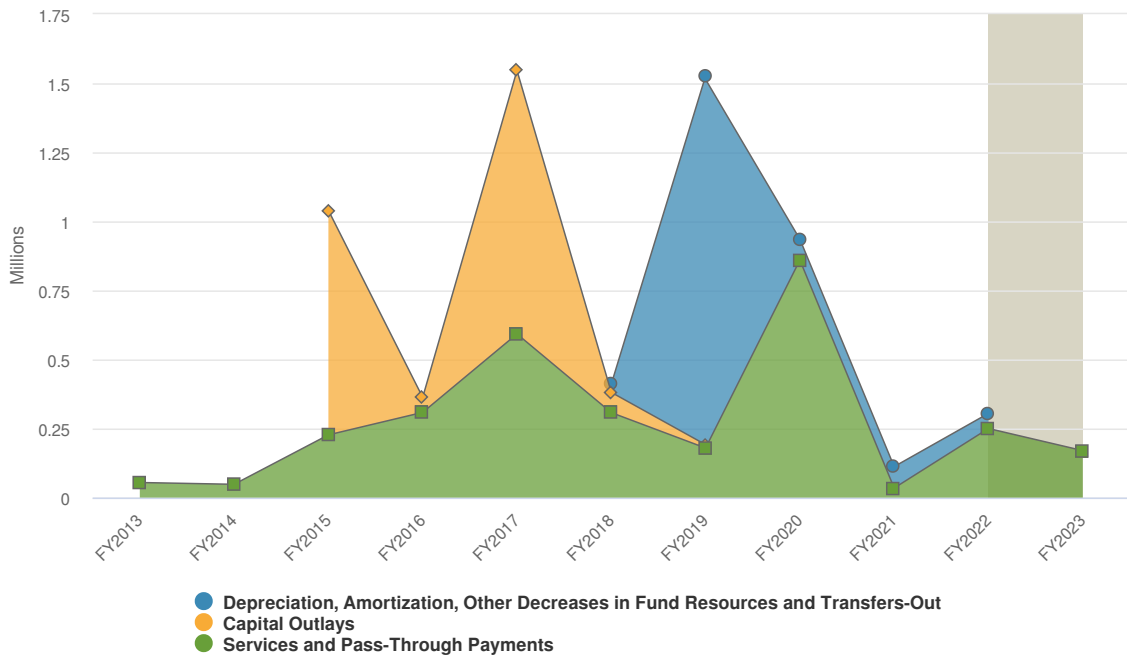
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Services and Pass-Through Payments (100%)

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

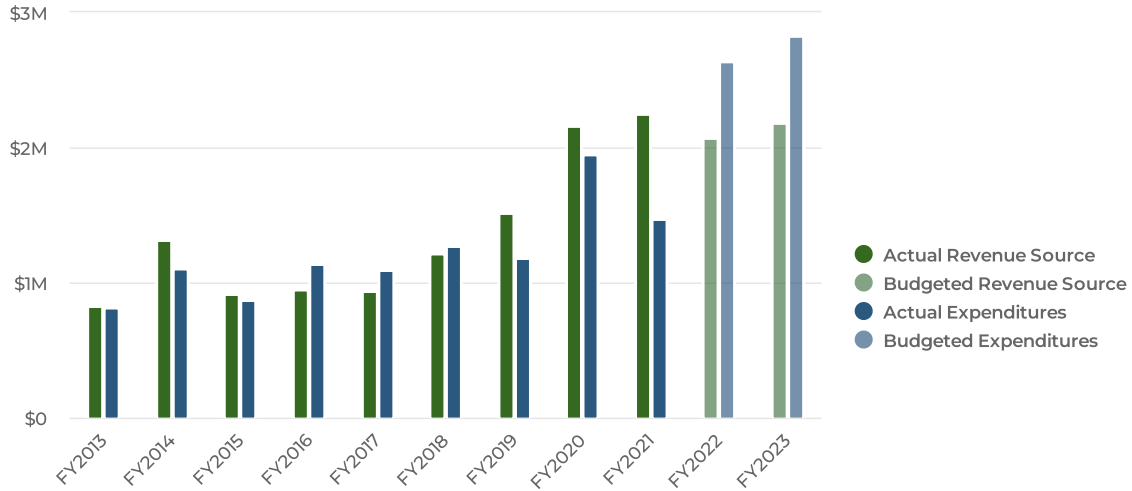
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|-----------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out | \$77,586 | \$54,820 | \$24,820 | | -100% | |
| Services and Pass-Through Payments | \$34,436 | \$250,000 | \$62,055 | \$170,000 | -32% | |
| Total Expense Objects: | \$112,022 | \$304,820 | \$86,876 | \$170,000 | -44.2% | |

Water/Sewer Fund

The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City's water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. It is a major fund, representing more than 10% of the city's budgeted revenues and expenditures.

Summary

The City of Stevenson is projecting \$2.19M of revenue in FY2023, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to increase by 7% or \$184.42K to \$2.83M in FY2023.



Revenues by Source

Water Department

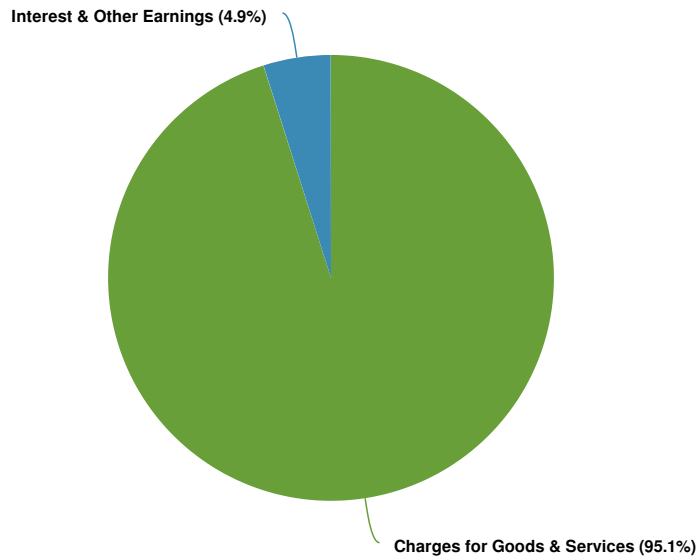
An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment.

Sewer Department

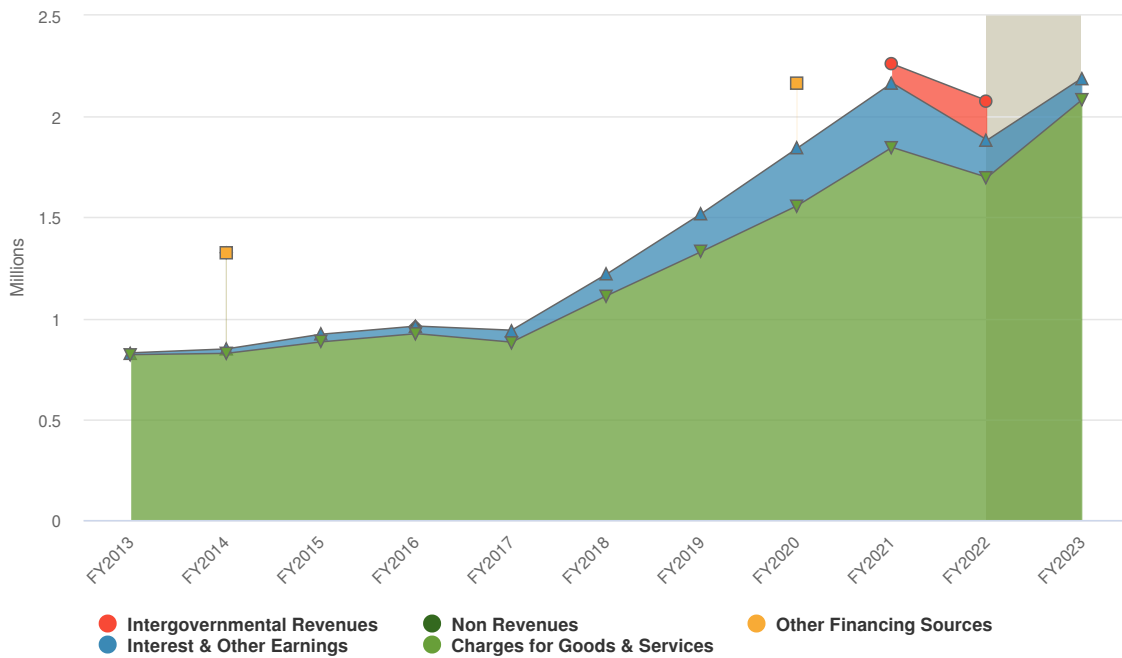
The sewer rates are proposed to increase 15% for 2023 and will allow the city to meet the needs of the department for 2023 and the projected loan repayments after the conclusion of the wastewater treatment plant upgrades. Staff continues to apply for grants to reduce the loan expense for the Wastewater Treatment Plant upgrades.

A rate restructure is currently underway to analyze the way in which monthly rates and System Development Charges are charged for water and sewer.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

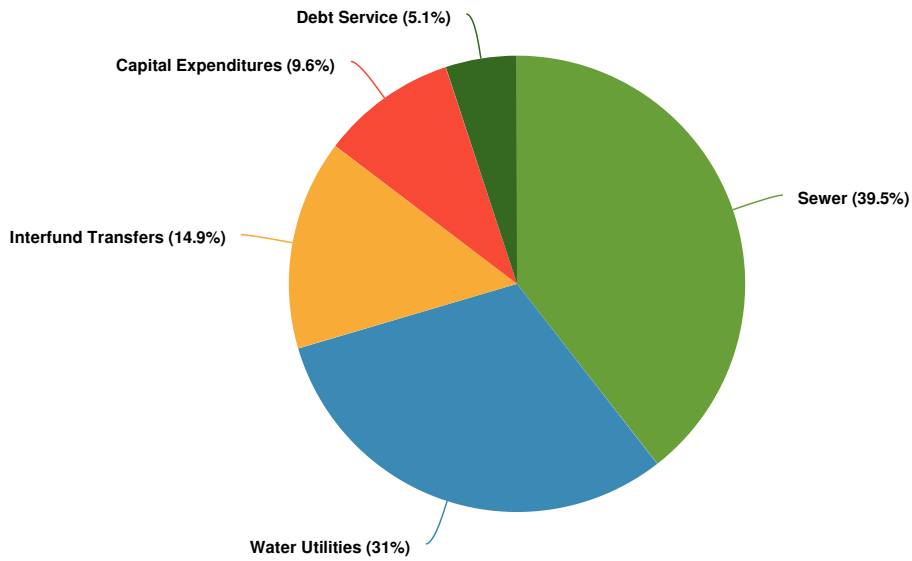


Grey background indicates budgeted figures.

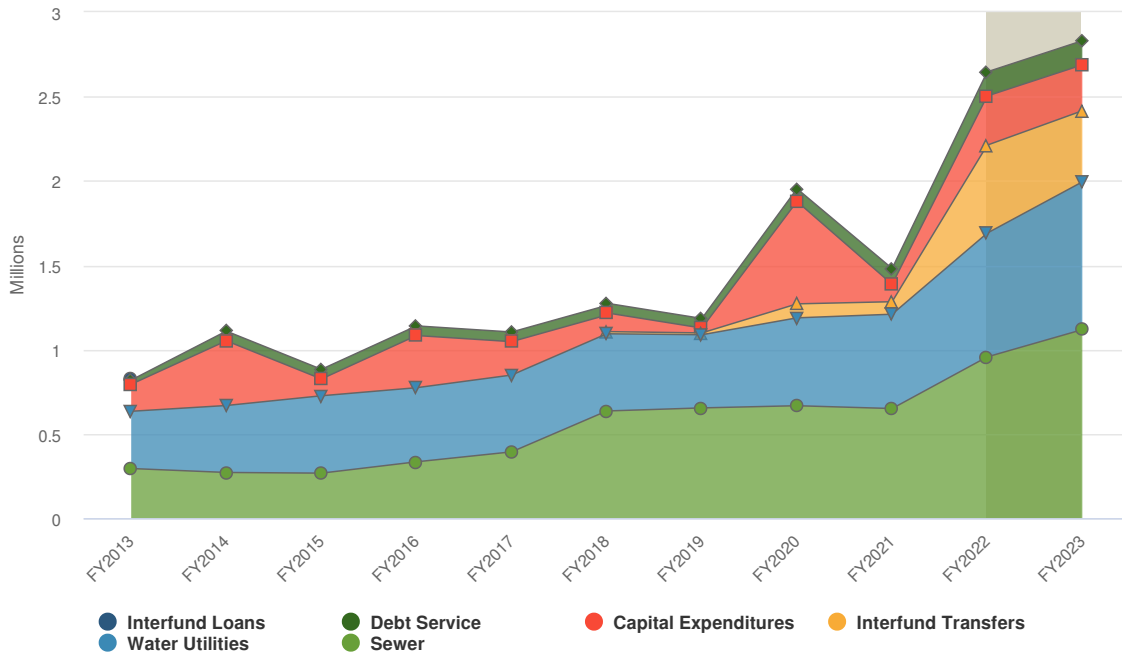
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|--------------------|--------------------|--|-------|
| Revenue Source | | | | | | |
| Intergovernmental Revenues | \$94,923 | \$194,979 | \$196,823 | | -100% | |
| Total Intergovernmental Revenues: | \$94,923 | \$194,979 | \$196,823 | | -100% | |
| Charges for Goods & Services | | | | | | |
| Water | \$793,275 | \$678,600 | \$724,527 | \$761,675 | 12.2% | |
| Sewer | \$1,053,670 | \$1,019,438 | \$1,020,031 | \$1,322,308 | 29.7% | |
| Total Charges for Goods & Services: | \$1,846,945 | \$1,698,038 | \$1,744,558 | \$2,083,983 | 22.7% | |
| Interest & Other Earnings | \$319,096 | \$185,235 | \$220,048 | \$107,206 | -42.1% | |
| Total Interest & Other Earnings: | \$319,096 | \$185,235 | \$220,048 | \$107,206 | -42.1% | |
| Total Revenue Source: | \$2,260,964 | \$2,078,252 | \$2,161,429 | \$2,191,189 | 5.4% | |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|-------|
| Expenditures | | | | | | |
| Water Utilities | \$559,364 | \$734,005 | \$487,033 | \$876,313 | 19.4% | |
| Sewer | \$649,543 | \$955,883 | \$643,983 | \$1,117,449 | 16.9% | |
| Debt Service | \$93,757 | \$143,220 | \$135,049 | \$143,104 | -0.1% | |
| Capital Expenditures | \$103,281 | \$291,500 | \$5,540 | \$272,160 | -6.6% | |
| Interfund Transfers | \$74,154 | \$521,779 | \$304,004 | \$421,779 | -19.2% | |
| Total Expenditures: | \$1,480,099 | \$2,646,387 | \$1,575,608 | \$2,830,804 | 7% | |

Expenditures by Expense Type

The water and sewer departments contain a percentage of a full-time employee to assist the public works department with records management and permitting.

Insurance costs have increased, and are distributed by departments based on asset valuations.

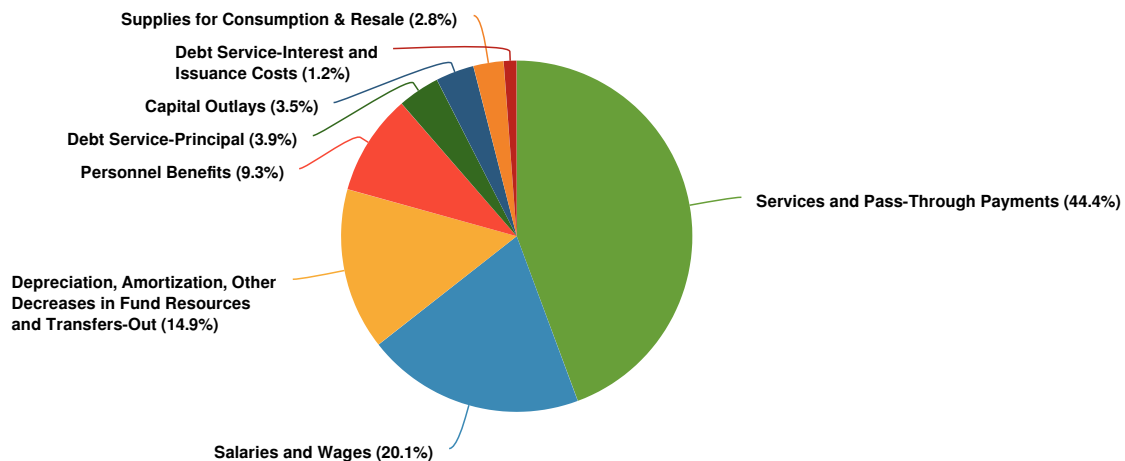
Water Projects:

- o \$25k Rate Restructure Study
- o \$25k Engineering Standards update (rolled from 2022)
- o \$162k Loop Road Waterline
- o \$100k Water Treatment Plant Painting

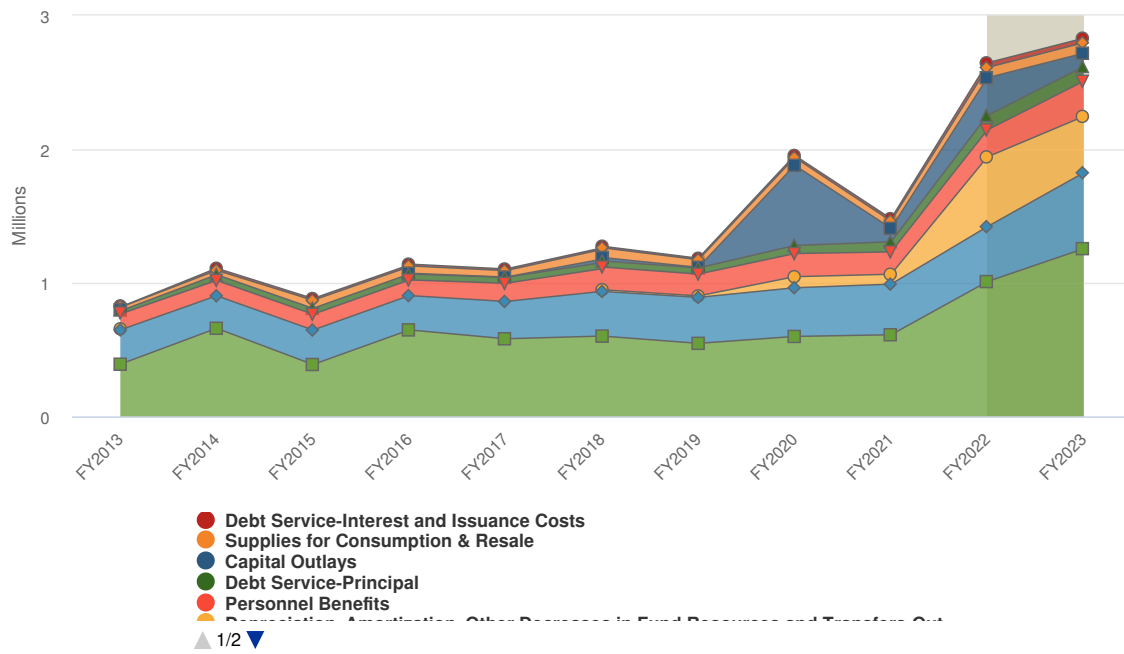
Sewer Projects:

- o \$25k Rate Restructure Study
- o \$25k Engineering Standards update (rolled from 2022)
- o \$400k Transfer to WW Upgrades Fund

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out | | | | | | |
| Interfund Transfers | | | | | | |
| Transfer Out to 410 WW Sys. Upgrades | \$52,375 | \$500,000 | \$304,004 | \$400,000 | -20% | |
| Transfer Out To 406 WW Short Lived Assets | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Total Interfund Transfers: | \$74,154 | \$521,779 | \$304,004 | \$421,779 | -19.2% | |
| Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out: | \$74,154 | \$521,779 | \$304,004 | \$421,779 | -19.2% | |
| Salaries and Wages | | | | | | |
| Water Utilities | | | | | | |
| WA-Administrative Salary | \$1,629 | \$2,725 | \$16,171 | \$52,943 | 1,842.9% | |
| WA-Customer Services Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WA-Operations Plant Salary | \$68,991 | \$76,300 | \$49,739 | \$82,404 | 8% | |
| WA-Operations T & D Salary | \$70,390 | \$65,400 | \$60,074 | \$70,632 | 8% | |
| Total Water Utilities: | \$182,601 | \$190,205 | \$163,110 | \$259,999 | 36.7% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|------------------|------------------|--|-------|
| Sewer | | | | | | |
| WW-Administrative Salary | \$17,143 | \$26,160 | \$39,035 | \$78,253 | 199.1% | |
| WW-Customer Service Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WW Sampling Salary | \$660 | \$4,000 | \$114 | \$4,000 | 0% | |
| WW-Operations Plant Salary | \$107,063 | \$115,000 | \$81,849 | \$124,200 | 8% | |
| WW-Operations Coll. Salary | \$28,466 | \$25,300 | \$29,169 | \$42,324 | 67.3% | |
| Total Sewer: | \$194,924 | \$216,240 | \$187,292 | \$302,797 | 40% | |
| | | | | | | |
| Capital Expenditures | | | | | | |
| Water Connections - Salary | \$1,320 | \$5,000 | \$2,450 | \$5,400 | 8% | |
| Total Capital Expenditures: | \$1,320 | \$5,000 | \$2,450 | \$5,400 | 8% | |
| Total Salaries and Wages: | \$378,846 | \$411,445 | \$352,852 | \$568,197 | 38.1% | |
| | | | | | | |
| Personnel Benefits | | | | | | |
| Water Utilities | | | | | | |
| WA-Administrative Benefits | \$330 | \$1,090 | \$7,388 | \$21,177 | 1,842.9% | |
| WA-Customer Services Benefits | \$11,134 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WA-Operations Plant Benefits | \$31,956 | \$38,150 | \$18,567 | \$41,202 | 8% | |
| WA-Operations T & D Benefits | \$33,595 | \$32,700 | \$22,051 | \$35,316 | 8% | |
| Total Water Utilities: | \$77,015 | \$86,655 | \$57,482 | \$115,059 | 32.8% | |
| | | | | | | |
| Sewer | | | | | | |
| WW-Administrative Benefits | \$3,409 | \$11,990 | \$15,029 | \$32,949 | 174.8% | |
| WW-Customer Service Benefits | \$11,138 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WW Sampling Benefits | \$338 | \$2,500 | \$38 | \$2,500 | 0% | |
| WW-Operations Plant Benefits | \$61,194 | \$71,300 | \$29,933 | \$77,004 | 8% | |
| WW-Operations Coll. Benefits | \$13,471 | \$12,650 | \$10,570 | \$15,662 | 23.8% | |
| Total Sewer: | \$89,550 | \$113,155 | \$65,046 | \$145,479 | 28.6% | |
| | | | | | | |
| Capital Expenditures | | | | | | |
| Water Connections - Benefits | \$590 | \$2,500 | \$1,104 | \$2,700 | 8% | |
| Total Capital Expenditures: | \$590 | \$2,500 | \$1,104 | \$2,700 | 8% | |
| Total Personnel Benefits: | \$167,156 | \$202,310 | \$123,632 | \$263,238 | 30.1% | |
| | | | | | | |
| Supplies for Consumption & Resale | | | | | | |
| Water Utilities | | | | | | |
| WA-Office Supplies And Postage | \$1,486 | \$4,050 | \$903 | \$4,172 | 3% | |
| WA-Operating Supplies | \$32,173 | \$35,000 | \$26,292 | \$36,050 | 3% | |
| WA-Chemicals Plant | \$11,089 | \$10,300 | \$12,213 | \$10,609 | 3% | |
| WA-Small Tools/Minor Equipment | | \$2,500 | \$2,264 | \$2,575 | 3% | |
| Total Water Utilities: | \$44,748 | \$51,850 | \$41,672 | \$53,406 | 3% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Sewer | | | | | | |
| WW-Office Supplies & Postage | \$1,567 | \$4,300 | \$1,261 | \$4,429 | 3% | |
| WW Sampling Supplies | | \$500 | | \$515 | 3% | |
| WW-Operating Supplies | \$2,289 | \$10,000 | \$12,940 | \$10,300 | 3% | |
| WW-Maintenance Supplies | \$5,699 | \$10,000 | \$1,484 | \$10,300 | 3% | |
| Total Sewer: | \$9,556 | \$24,800 | \$15,685 | \$25,544 | 3% | |
| Total Supplies for Consumption & Resale: | | | | | | |
| | \$54,304 | \$76,650 | \$57,357 | \$78,950 | 3% | |
| Services and Pass-Through Payments | | | | | | |
| Water Utilities | | | | | | |
| General Admin Fee | \$69,836 | \$95,459 | | \$93,676 | -1.9% | |
| WA-Audit Fee | \$5,561 | \$6,000 | | \$6,180 | 3% | |
| WA-Op. Permit(DOH)/Other Fees | \$8,405 | \$5,150 | \$7,259 | \$5,305 | 3% | |
| WA-Dues & Membership/Filing Fees | \$143 | \$2,000 | \$1,076 | \$2,060 | 3% | |
| WA-Admin Planning Water - Consulting | \$634 | \$27,000 | \$52,613 | \$52,000 | 92.6% | |
| WA-Travel | | \$2,000 | \$1,450 | \$2,060 | 3% | |
| WA-Training | \$1,925 | \$2,000 | \$4,874 | \$2,060 | 3% | |
| WA-Computer Services/Repair | \$7,778 | \$6,000 | \$6,218 | \$6,180 | 3% | |
| WA-EBPP Fees | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| WA-Services | | \$4,900 | \$4,690 | \$4,900 | 0% | |
| WA-Telephone | \$1,554 | \$2,000 | \$1,364 | \$2,060 | 3% | |
| WA-Telemetry/Meter Services | \$3,851 | \$4,000 | \$4,851 | \$4,120 | 3% | |
| WA-Insurance | \$14,076 | \$21,000 | \$23,641 | \$32,630 | 55.4% | |
| WA-Electricity | \$26,276 | \$24,000 | \$21,032 | \$24,720 | 3% | |
| WA-Prof Services - General | \$17,177 | \$82,770 | \$3,779 | \$85,253 | 3% | |
| WA-Taxes | \$42,150 | \$40,016 | \$33,611 | \$41,216 | 3% | |
| WA-Repair-Contracted Labor | \$7,255 | \$20,000 | \$17,276 | \$20,600 | 3% | |
| WA-Testing | \$5,647 | \$5,000 | \$4,979 | \$5,150 | 3% | |
| WA-Eq Rental - Water | \$39,420 | \$53,000 | \$33,682 | \$54,590 | 3% | |
| Total Water Utilities: | \$254,999 | \$405,295 | \$224,769 | \$447,849 | 10.5% | |
| Sewer | | | | | | |
| WW-General Admin Fee | \$80,802 | \$106,256 | | \$105,721 | -0.5% | |
| WW-Audit Fee | \$5,561 | \$8,000 | | \$8,240 | 3% | |
| WW-Permit Fees/DOE | \$3,371 | \$2,500 | \$3,481 | \$2,575 | 3% | |
| WW-Advertising | \$918 | | | | 0% | |
| WW-Dues & Membership/filing Fees | \$973 | \$1,000 | \$668 | \$1,030 | 3% | |
| WW-Admin Planning Sewer - Consulting | \$3,354 | \$30,000 | \$8,050 | \$55,900 | 86.3% | |
| WW-Travel | | \$1,500 | | \$1,545 | 3% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|--------------------|------------------|--------------------|--|-------|
| WW-Training | \$977 | \$3,000 | \$1,706 | \$3,090 | 3% | |
| WW-Computer Services/Repair | \$6,823 | \$5,000 | \$4,485 | \$5,150 | 3% | |
| WW-EBPP Fees Sewer | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| Sewer Operations-Services | | \$4,800 | \$4,690 | \$4,800 | 0% | |
| Sewer Telephone | \$4,519 | \$4,600 | \$3,756 | \$4,738 | 3% | |
| Sewer Insurance | \$7,542 | \$21,125 | \$20,606 | \$25,759 | 21.9% | |
| Sewer Taxes | \$27,115 | \$41,458 | \$23,477 | \$41,458 | 0% | |
| WW Sampling Professional Services | \$1,869 | \$7,000 | | \$7,210 | 3% | |
| WW Industrial Pretreatment Services | | \$4,000 | | \$4,120 | 3% | |
| WW Sampling Equipment Rental | \$216 | | \$395 | | 0% | |
| WW-Solids Hauling & Disposal | \$98,393 | \$120,000 | \$78,305 | \$123,600 | 3% | |
| WW-Plant Services | | | \$3,593 | | 0% | |
| Sewer Operations Testing | \$15,103 | \$21,000 | \$13,100 | \$21,630 | 3% | |
| WW-Electricity | \$19,301 | \$26,000 | \$17,622 | \$26,780 | 3% | |
| WW-Plant Water | \$19,141 | \$21,000 | \$17,060 | \$21,630 | 3% | |
| WW-Repair (Contract Serv) T&D | \$12,829 | \$120,000 | \$123,518 | \$123,600 | 3% | |
| Eq Rental - Sewer | \$39,865 | \$45,000 | \$44,982 | \$46,350 | 3% | |
| WW-Coll Electricity | \$3,129 | \$5,000 | \$3,778 | \$5,150 | 3% | |
| WW-Coll. Water | \$403 | \$450 | \$318 | \$464 | 3% | |
| Total Sewer: | \$355,513 | \$601,688 | \$375,960 | \$643,628 | 7% | |
| | | | | | | |
| Capital Expenditures | | | | | | |
| Eq Rental - Water Connections | \$432 | \$2,000 | \$769 | \$2,060 | 3% | |
| Loop Rd Waterline-Cont. Labor | | | | \$162,000 | N/A | |
| Total Capital Expenditures: | \$432 | \$2,000 | \$769 | \$164,060 | 8,103% | |
| Total Services and Pass-Through Payments: | \$610,944 | \$1,008,983 | \$601,498 | \$1,255,538 | 24.4% | |
| | | | | | | |
| Capital Outlays | | | | | | |
| Capital Expenditures | | | | | | |
| Water Plant Improvements-Contracted | \$736 | | \$61 | \$100,000 | N/A | |
| WA-Fixed Assets To Capitalize | \$100,202 | \$282,000 | \$1,156 | | -100% | |
| Total Capital Expenditures: | \$100,939 | \$282,000 | \$1,217 | \$100,000 | -64.5% | |
| Total Capital Outlays: | \$100,939 | \$282,000 | \$1,217 | \$100,000 | -64.5% | |
| | | | | | | |
| Debt Service-Principal | | | | | | |
| Debt Service | | | | | | |
| WA-SMART Meter Lease-Pricipal | \$28,419 | \$29,436 | \$62,826 | \$30,275 | 2.8% | |
| Base Res PWTF Loan Principal | \$23,273 | \$23,273 | \$23,273 | \$23,273 | 0% | |
| Sewer Outfall - USDA RDA Principal | \$24,029 | \$24,694 | \$12,274 | \$25,377 | 2.8% | |
| WWTP Design-DOE Principal | | \$30,678 | \$13,889 | \$30,678 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|--------------------|--------------------|--|-------|
| Total Debt Service: | \$75,722 | \$108,081 | \$112,262 | \$109,604 | 1.4% | |
| Total Debt Service-Principal: | \$75,722 | \$108,081 | \$112,262 | \$109,604 | 1.4% | |
| | | | | | | |
| Debt Service-Interest and Issuance Costs | | | | | | |
| Debt Service | | | | | | |
| WA-SMART Meter Lease-Interest | \$8,696 | \$7,679 | \$7,243 | \$6,841 | -10.9% | |
| Base Reservoir PWTF Loan Interest | \$698 | \$582 | \$582 | \$465 | -20% | |
| Sewer Outfall - USDA RDA Interest | \$8,641 | \$7,976 | \$4,061 | \$7,293 | -8.6% | |
| WWTP Design-DOE Interest | | \$18,901 | \$10,901 | \$18,901 | 0% | |
| Total Debt Service: | \$18,035 | \$35,139 | \$22,787 | \$33,500 | -4.7% | |
| Total Debt Service-Interest and Issuance Costs: | \$18,035 | \$35,139 | \$22,787 | \$33,500 | -4.7% | |
| Total Expense Objects: | \$1,480,099 | \$2,646,387 | \$1,575,608 | \$2,830,804 | 7% | |

Other Wastewater Funds consist of:

Wastewater Short Lived Asset Reserve Fund - required as part of the city's USDA loan for the 2021 collection system project. Annual deposits of at least \$21,779 are required for the 40-year life of the loan. This fund operates like a line of credit for repairing and/or replacing major system assets with a life span of less than 15 years. No expenses are anticipated in 2023.

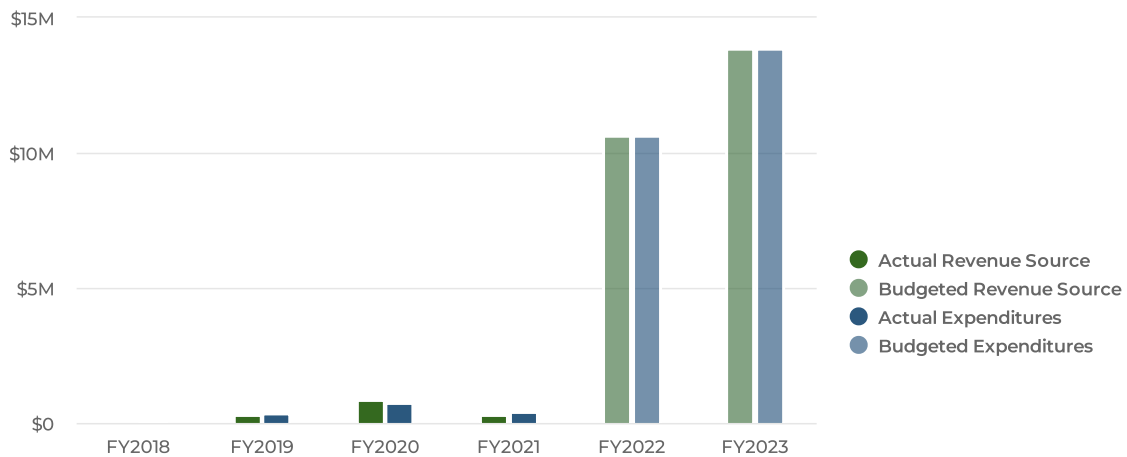
Wastewater Debt Reserve Fund - required as part of two USDA loans, one for the 2014 emergency sewer outfall and the second for the 2021 collection system project. The balance is equal to one annual loan installment. Prior written concurrence from USDA must be obtained before funds may be withdrawn from this fund during the life of the loan. When funds are withdrawn during the life of the loan, deposits will be made at the rate of 10% of one annual payment until the balance is equal to one annual loan payment.

Wastewater System Upgrades Fund - for the planning, design and construction of upgrades to the wastewater system as identified in the wastewater system plan and required as part of the Administrative Order. Most of the revenues are grants or loans with some internal match funding (transfers from the Water/Sewer Fund). The revenues and expenditures are updated through a budget amendment when funding is received, project timelines determined and contracts secured.

Additional Wastewater Funds

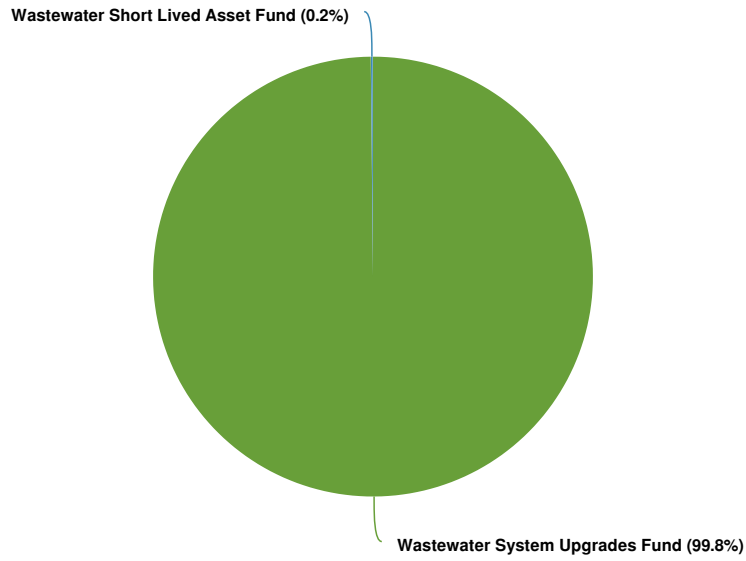
Summary

The City of Stevenson is projecting \$13.91M of revenue in FY2023, which represents a 30.1% increase over the prior year. Budgeted expenditures are projected to increase by 30.2% or \$3.22M to \$13.89M in FY2023.

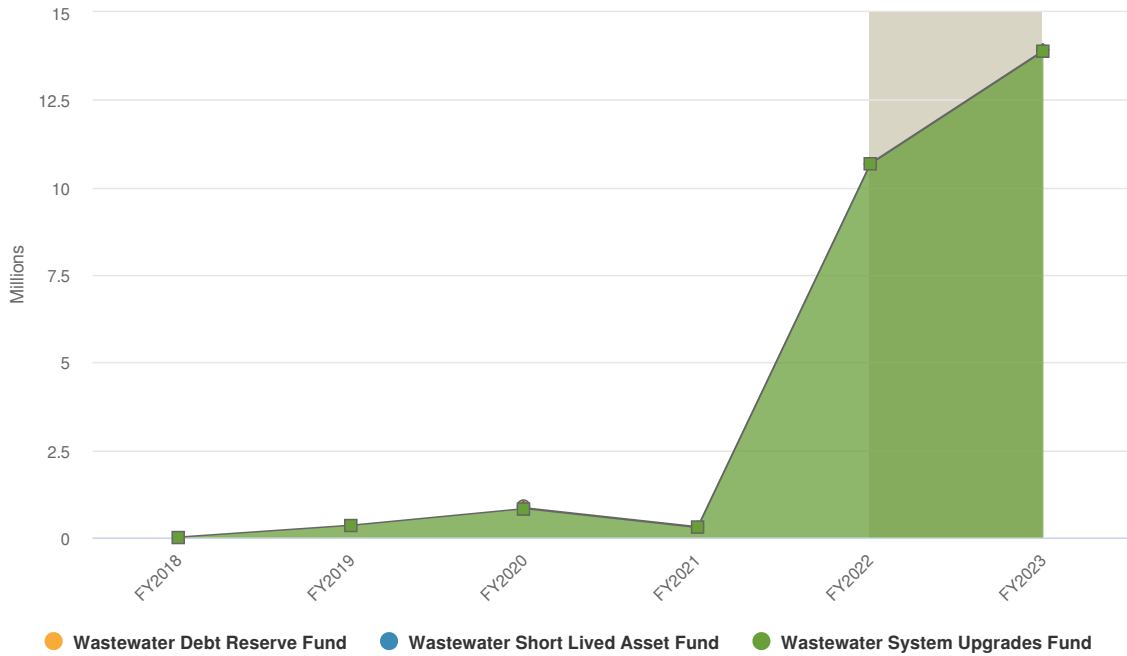


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



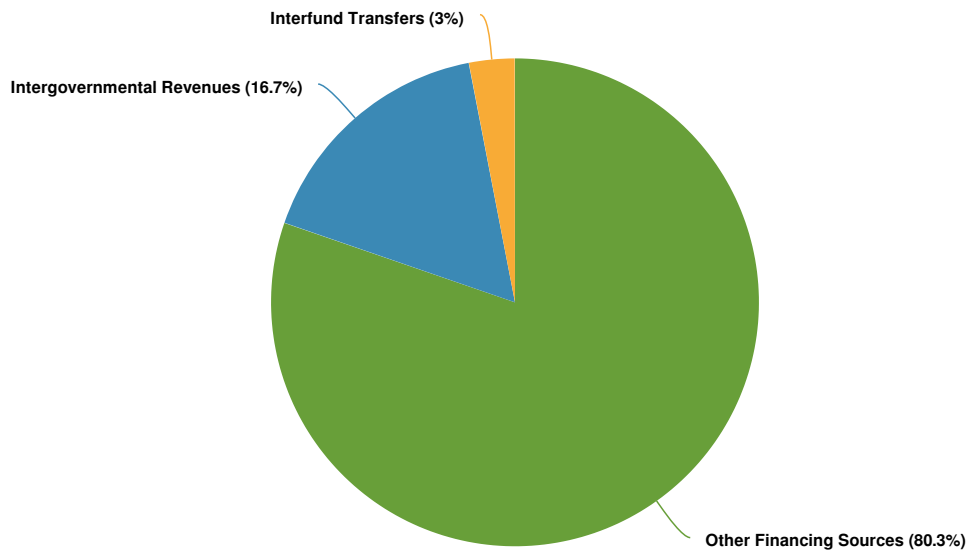
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------|---------------|-----------------|---------------|-----------------|--|-------|
| | | | | | | |

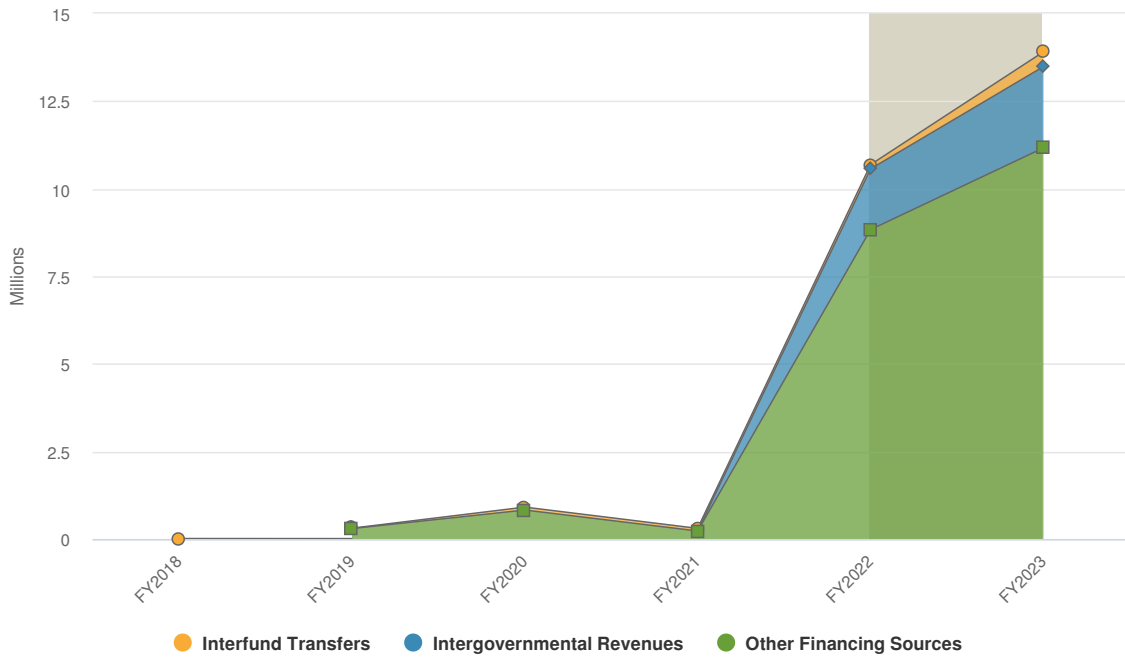
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-----------------------------------|------------------|---------------------|--------------------|---------------------|--|-------|
| Wastewater Short Lived Asset Fund | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Wastewater System Upgrades Fund | \$286,202 | \$10,667,070 | \$2,886,837 | \$13,886,930 | 30.2% | |
| Total: | \$307,981 | \$10,688,849 | \$2,886,837 | \$13,908,709 | 30.1% | |

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

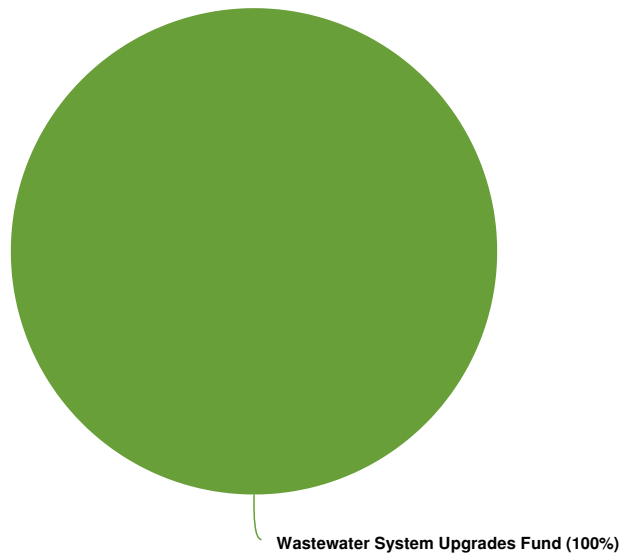


Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|---------------------|--------------------|---------------------|--|-------|
| Revenue Source | | | | | | |
| Intergovernmental Revenues | \$5,400 | \$1,733,656 | \$479,589 | \$2,320,344 | 33.8% | |
| Other Financing Sources | \$228,427 | \$8,833,414 | \$2,103,244 | \$11,166,586 | 26.4% | |
| Interfund Transfers | \$74,154 | \$121,779 | \$304,004 | \$421,779 | 246.3% | |
| Total Revenue Source: | \$307,981 | \$10,688,849 | \$2,886,837 | \$13,908,709 | 30.1% | |

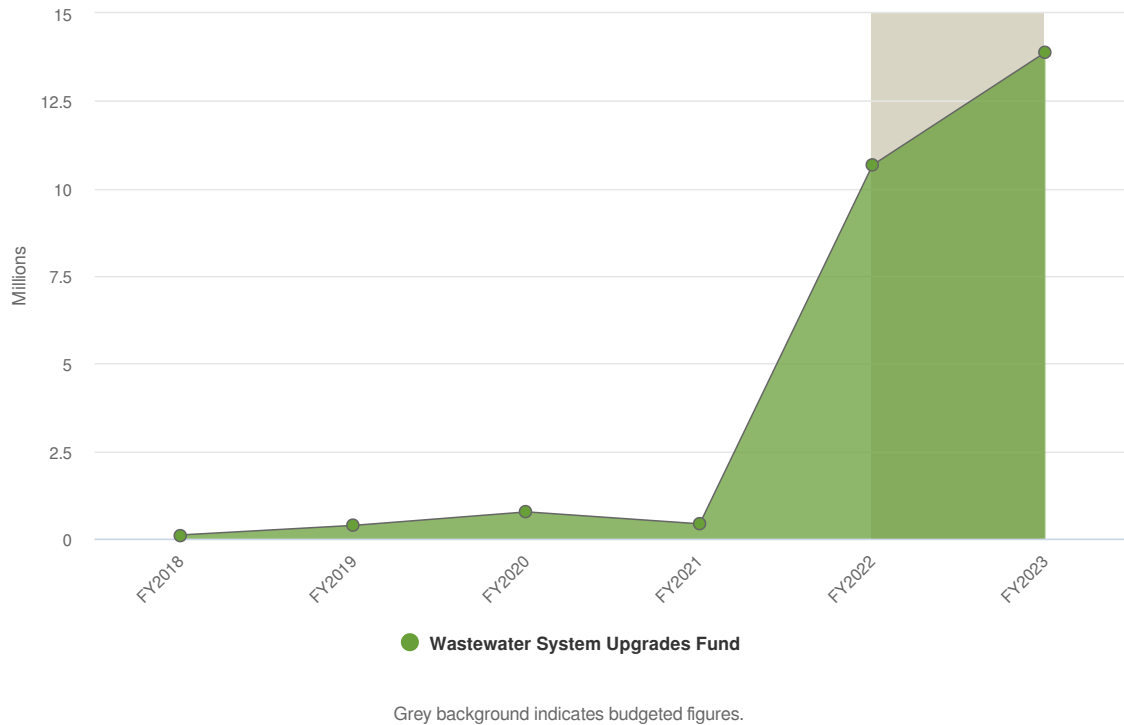
Expenditures by Fund

2023 Expenditures by Fund



Project costs for projects have increased due to inflation and a portion has been rolled from 2022 due to a more accurate schedule. Additional grant and loan funds will be applied for to cover the cost difference. Construction estimates for the remainder of the 2021 collection system project will be updated through a budget amendment upon contract award.

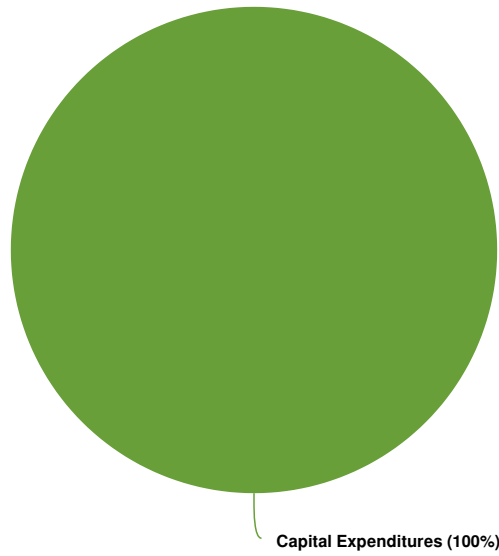
Budgeted and Historical 2023 Expenditures by Fund



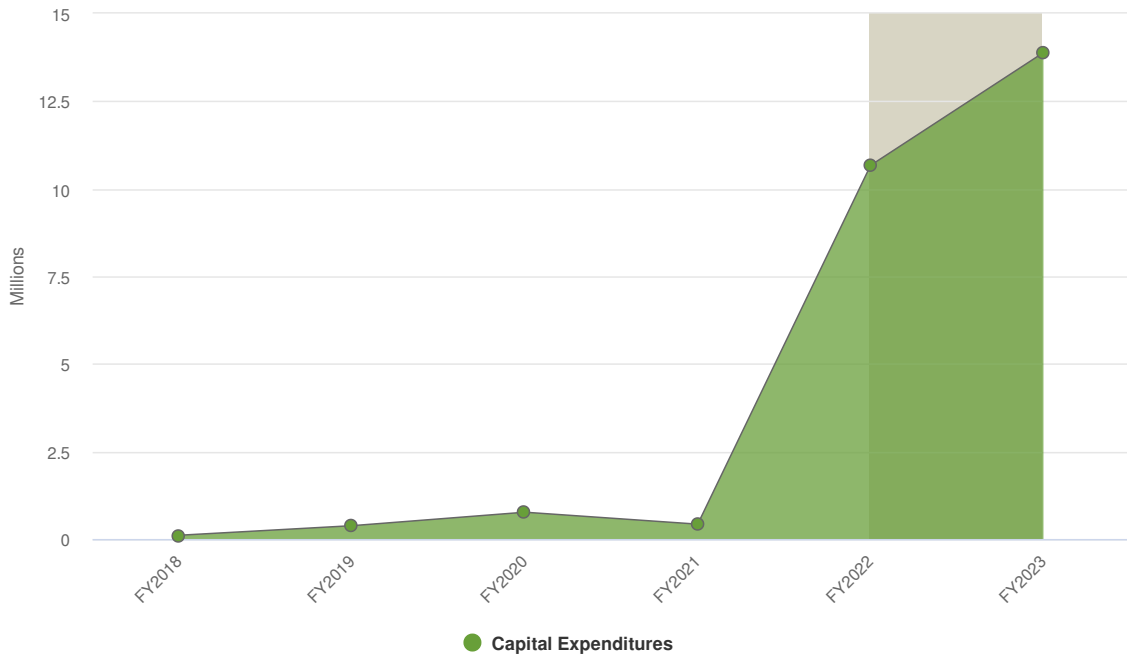
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|---------------------|--------------------|---------------------|--|-------|
| Wastewater System Upgrades Fund | \$423,312 | \$10,667,070 | \$4,019,850 | \$13,886,930 | 30.2% | |
| Total Wastewater System Upgrades Fund: | \$423,312 | \$10,667,070 | \$4,019,850 | \$13,886,930 | 30.2% | |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

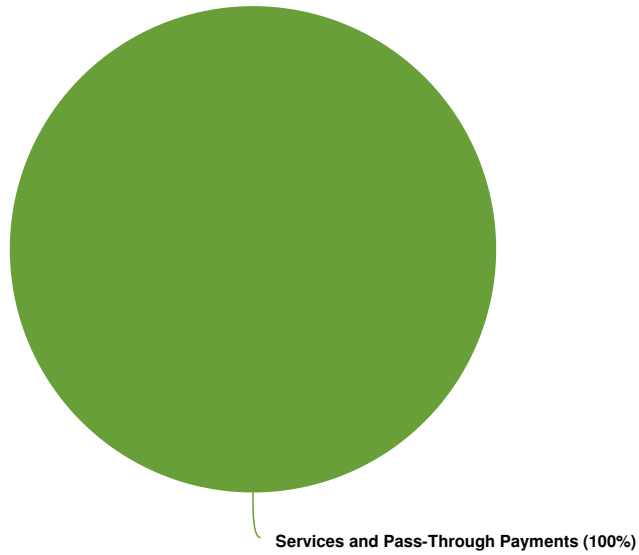


Grey background indicates budgeted figures.

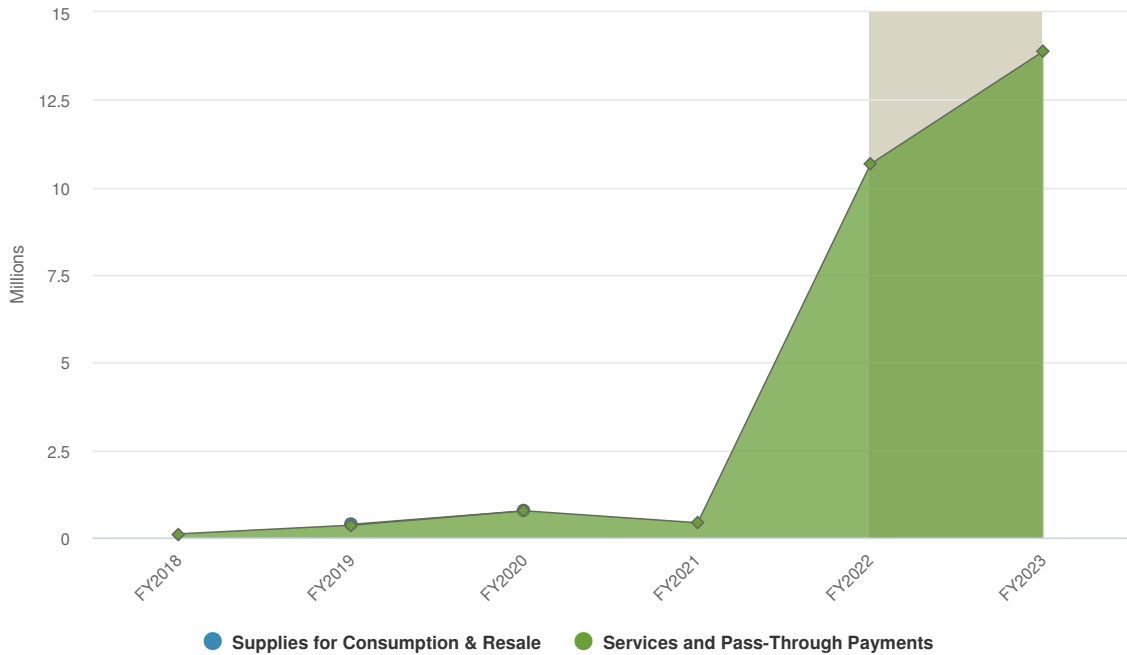
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------|------------------|---------------------|--------------------|---------------------|--|-------|
| Expenditures | | | | | | |
| Capital Expenditures | \$423,312 | \$10,667,070 | \$4,019,850 | \$13,886,930 | 30.2% | |
| Total Expenditures: | \$423,312 | \$10,667,070 | \$4,019,850 | \$13,886,930 | 30.2% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------------|------------------|---------------------|--------------------|---------------------|--|-------|
| Expense Objects | | | | | | |
| Supplies for Consumption & Resale | | | \$85,149 | | 0% | |
| Services and Pass-Through Payments | \$423,312 | \$10,667,070 | \$3,934,701 | \$13,886,930 | 30.2% | |
| Total Expense Objects: | \$423,312 | \$10,667,070 | \$4,019,850 | \$13,886,930 | 30.2% | |

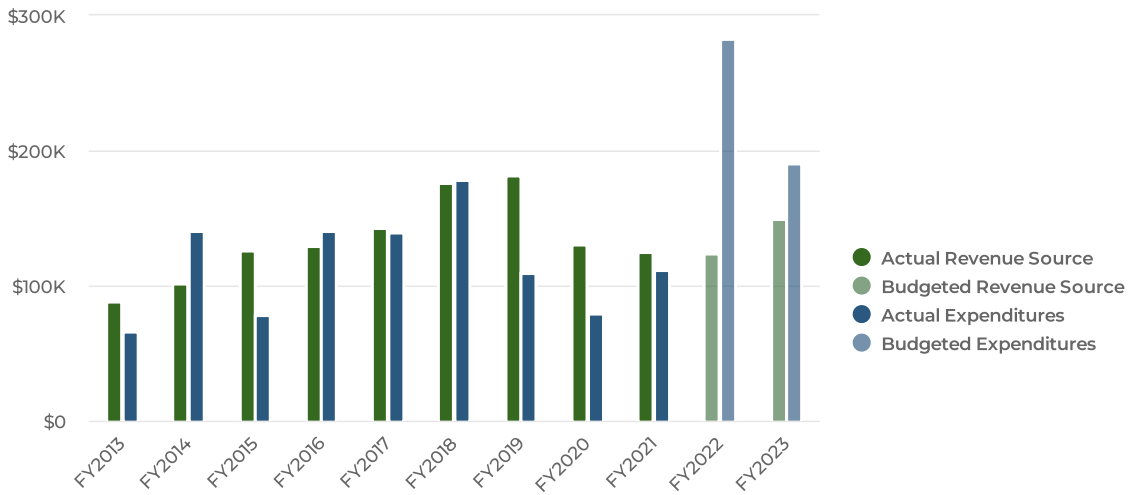
Equipment Service Fund

The Equipment Service Fund is used to account for labor charges and equipment usage by other funds, and to save funds for eventual equipment replacements.

Revenues are derived from charges made against other funds for using the equipment. Charges are based on the number of hours worked and miles driven by field staff in each fund and are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs.

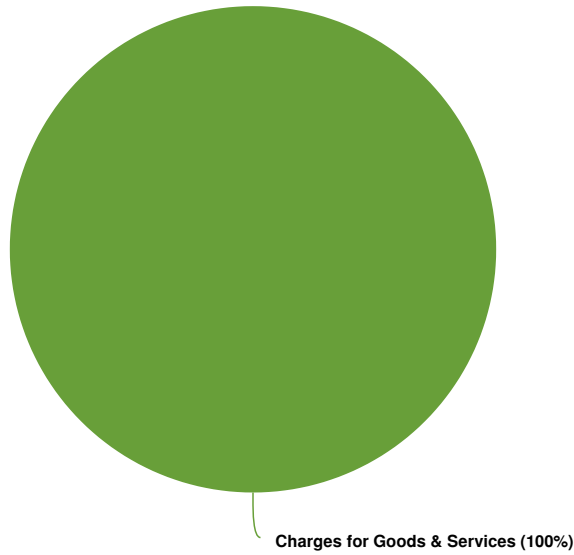
Summary

The City of Stevenson is projecting \$150K of revenue in FY2023, which represents a 20% increase over the prior year. Budgeted expenditures are projected to decrease by 32.4% or \$91.86K to \$191.54K in FY2023.

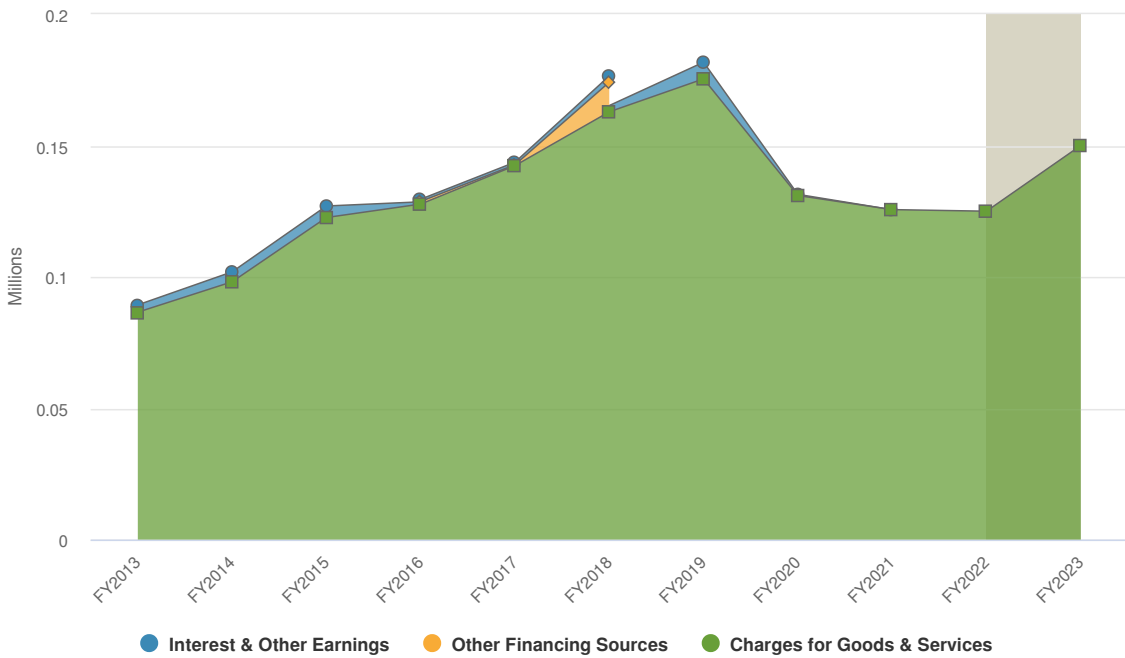


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



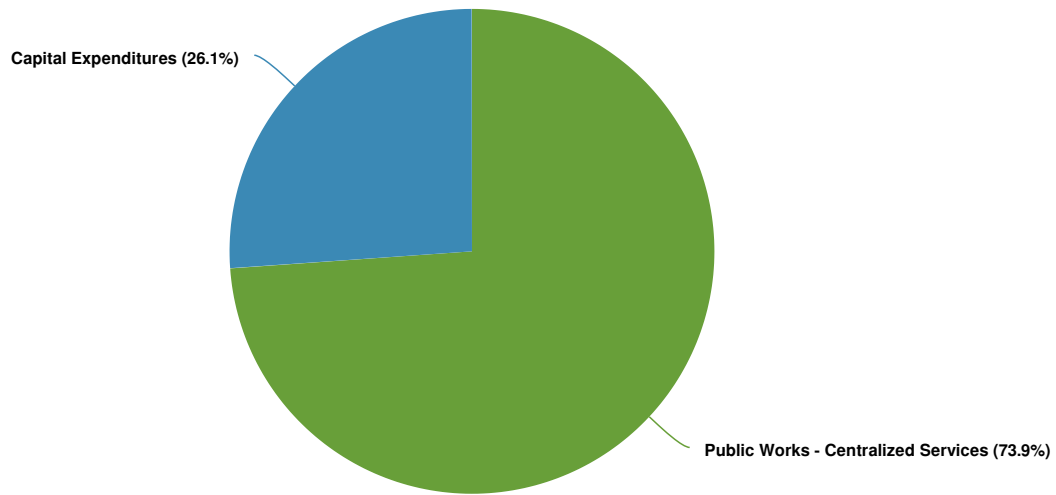
Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------|---------------|-----------------|---------------|-----------------|--|-------|
| Revenue Source | | | | | | |

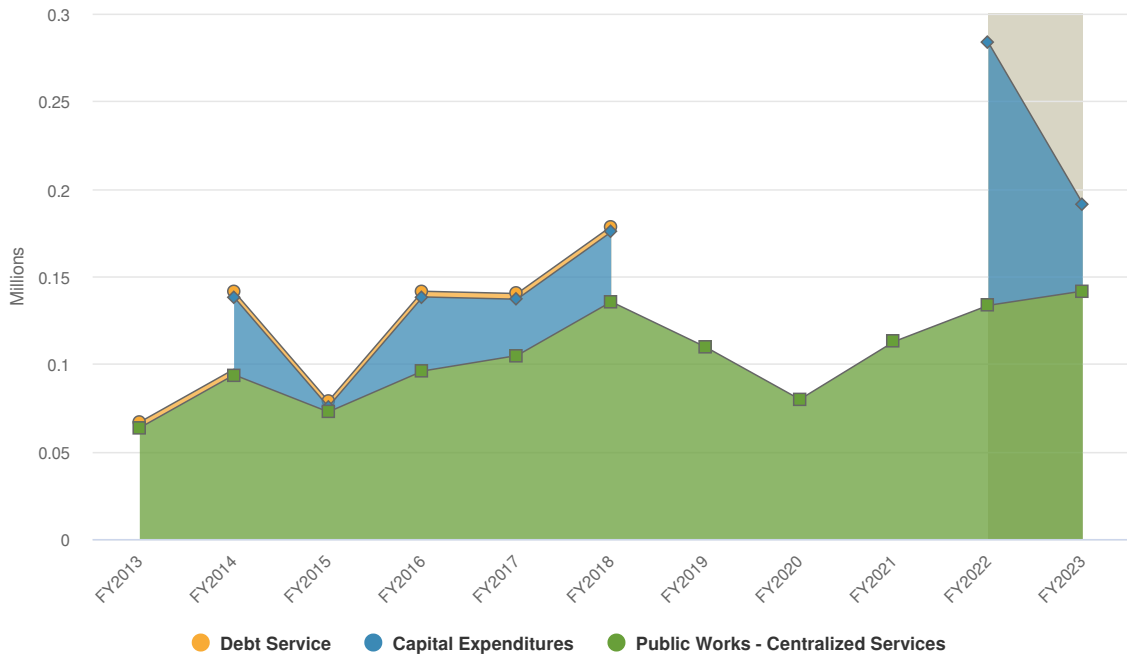
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Charges for Goods & Services | \$125,602 | \$125,000 | \$127,726 | \$150,000 | 20% | |
| Interest & Other Earnings | -\$40 | | \$1,101 | | 0% | |
| Other Financing Sources | | | \$13,853 | | 0% | |
| Total Revenue Source: | \$125,562 | \$125,000 | \$142,679 | \$150,000 | 20% | |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

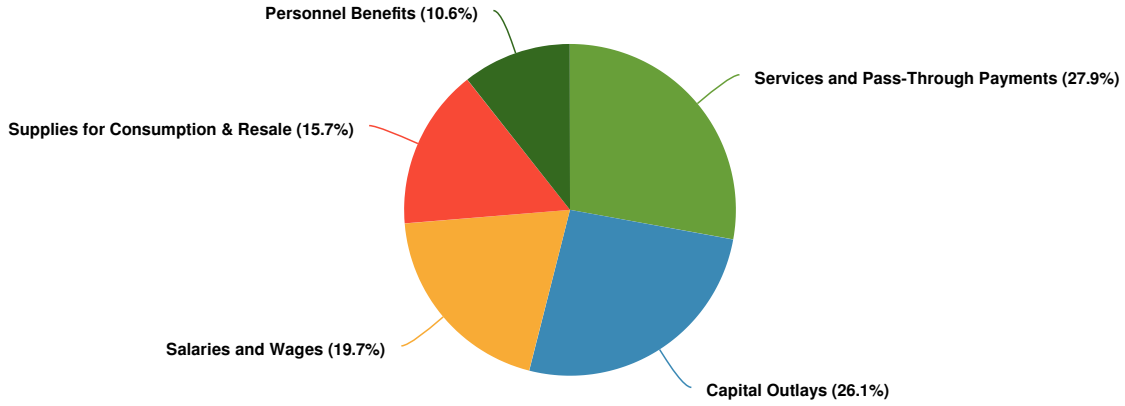


Grey background indicates budgeted figures.

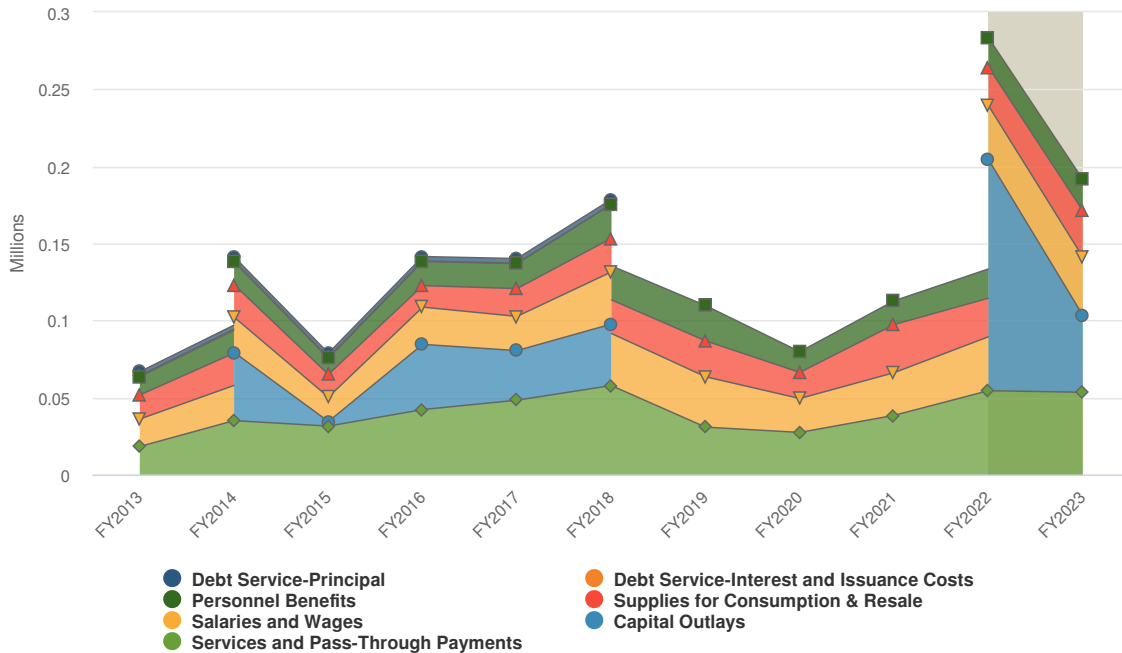
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-------------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Expenditures | | | | | | |
| Public Works - Centralized Services | \$112,743 | \$133,408 | \$97,581 | \$141,544 | 6.1% | |
| Capital Expenditures | | \$150,000 | \$108,372 | \$50,000 | -66.7% | |
| Total Expenditures: | \$112,743 | \$283,408 | \$205,953 | \$191,544 | -32.4% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Salaries and Wages | \$27,689 | \$35,000 | \$28,456 | \$37,800 | 8% | |
| Personnel Benefits | \$15,409 | \$19,000 | \$12,024 | \$20,360 | 7.2% | |
| Supplies for Consumption & Resale | \$31,222 | \$25,000 | \$30,546 | \$30,000 | 20% | |
| Services and Pass-Through Payments | \$38,423 | \$54,408 | \$26,555 | \$53,384 | -1.9% | |
| Capital Outlays | | \$150,000 | \$108,372 | \$50,000 | -66.7% | |
| Total Expense Objects: | \$112,743 | \$283,408 | \$205,953 | \$191,544 | -32.4% | |

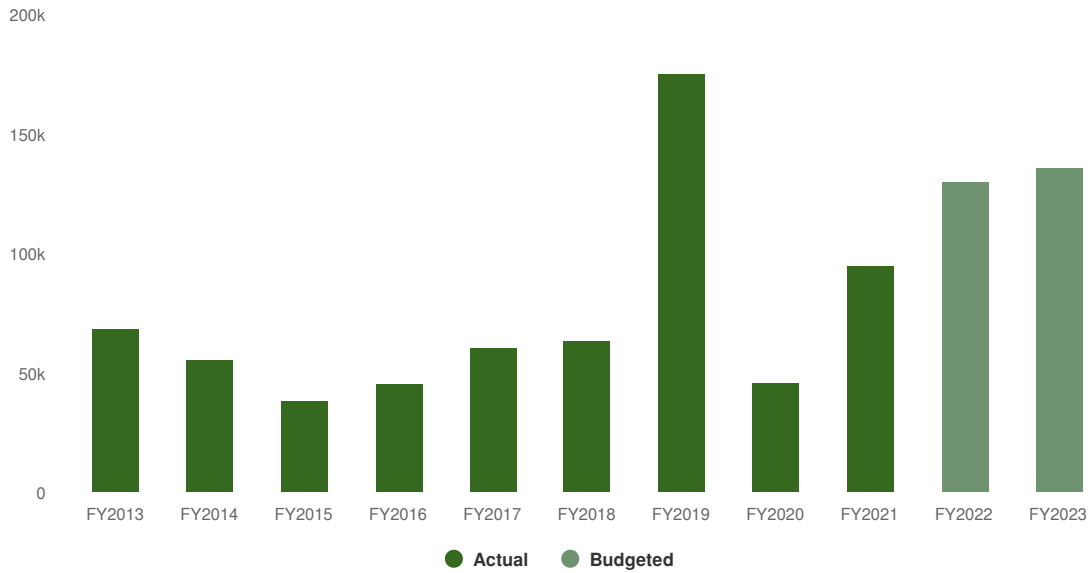
DEPARTMENTS

Fire Control

Expenditures Summary

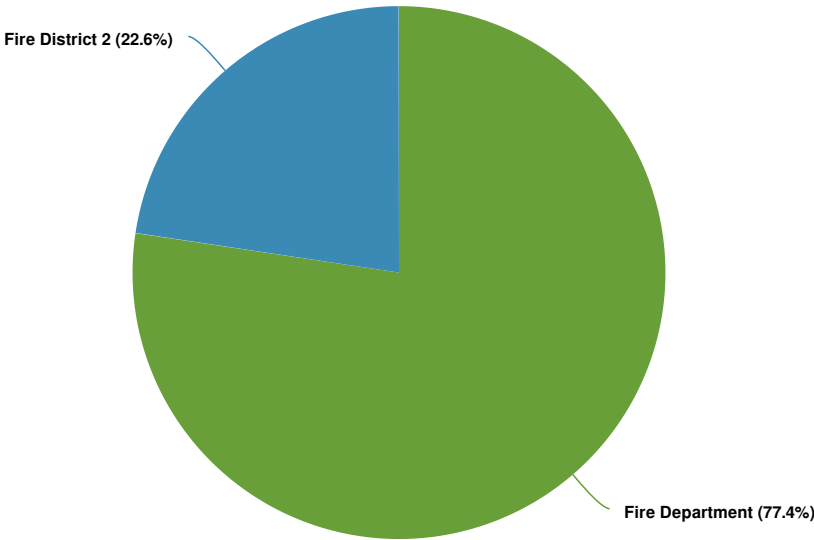
\$135,958 **\$5,763**
(4.43% vs. prior year)

Fire Control Proposed and Historical Budget vs. Actual

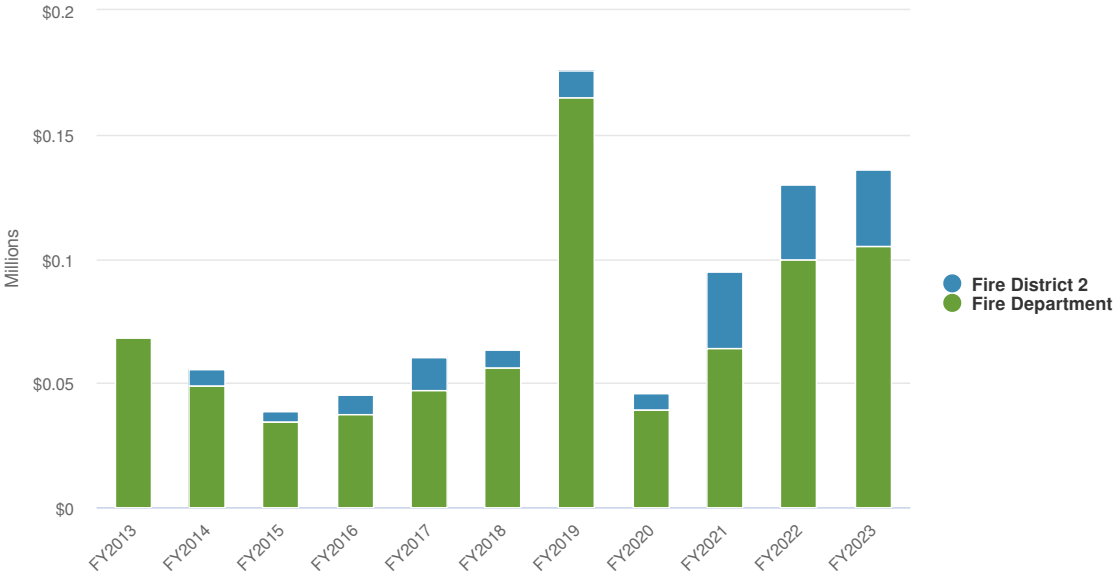


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

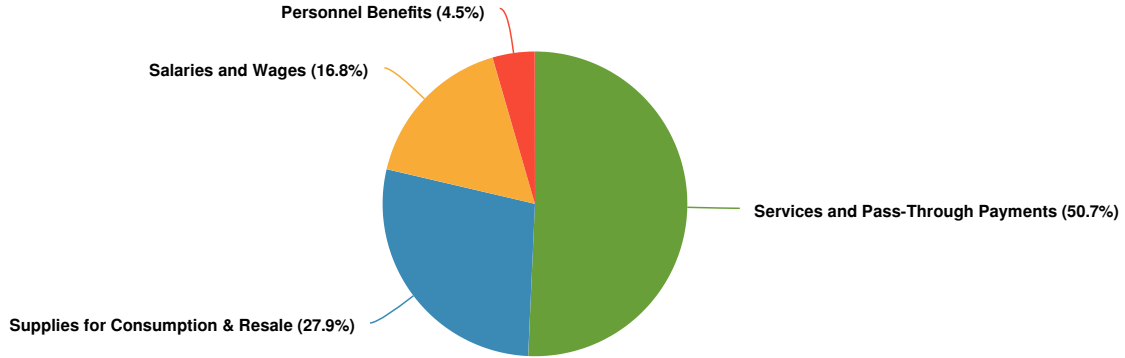


| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------|---------------|-----------------|---------------|-----------------|--|-------|
| Expenditures | | | | | | |
| Fire Control | | | | | | |

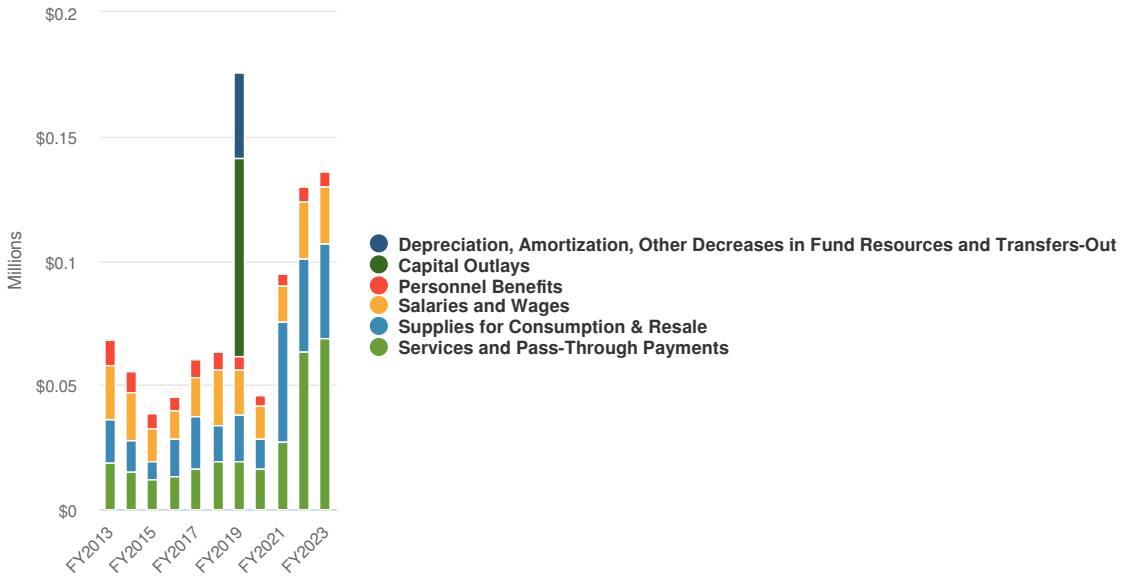
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---------------------------------------|-----------------|------------------|-----------------|------------------|--|-------|
| Fire District 2 | | | | | | |
| Fire Supplies FD II | \$29,188 | \$20,000 | \$1,704 | \$20,000 | 0% | |
| Fire Supplies FD II-COVID-19 | \$52 | | | | N/A | |
| Fire Truck Fuel FDII | \$914 | \$1,000 | \$1,255 | \$1,000 | 0% | |
| Fire Prevention Supplies FDII | | \$500 | | \$500 | 0% | |
| Dues & Membership/Subscriptions FD II | \$203 | \$250 | | \$250 | 0% | |
| Fire Training FD II | \$123 | \$3,000 | | \$3,000 | 0% | |
| Fire Dist II-Fire Hall Repair | | | \$4,523 | | 0% | |
| Fire Equipment Repair FDII | \$430 | \$6,000 | \$1,343 | \$6,000 | 0% | |
| Total Fire District 2: | \$30,909 | \$30,750 | \$8,825 | \$30,750 | 0% | |
| | | | | | | |
| Fire Department | | | | | | |
| Fire Chief/Administration - Salaries | \$1,537 | \$1,900 | \$1,000 | \$1,900 | 0% | |
| Fire Contract Volunteer Reimb | \$8,666 | \$16,000 | | \$16,000 | 0% | |
| Fire Support Salary | \$4,111 | \$5,000 | \$1,947 | \$5,000 | 0% | |
| Fire Chief/Administration - Benefits | \$90 | \$100 | \$77 | \$100 | 0% | |
| Firefighter Benefits | \$663 | \$1,000 | | \$1,000 | 0% | |
| Firefighter Pension/Disability | \$2,160 | \$2,500 | \$2,160 | \$2,500 | 0% | |
| Fire Support Benefits | \$1,774 | \$2,500 | \$681 | \$2,500 | 0% | |
| Fire Supplies | \$17,984 | \$15,000 | \$3,079 | \$15,000 | 0% | |
| Fire Supplies-COVID-19 | \$52 | | | | N/A | |
| Fire Truck Fuel | \$530 | \$1,000 | \$341 | \$1,000 | 0% | |
| Fire Prevention Supplies City | | \$500 | | \$500 | 0% | |
| Fire-Contractual Services | \$1,523 | \$20,000 | \$3,270 | \$20,000 | 0% | |
| Fire Telephone | \$1,429 | \$1,400 | \$1,310 | \$1,400 | 0% | |
| Fire Truck Insurance | \$1,861 | \$1,545 | \$1,269 | \$1,545 | 0% | |
| Fire Hydrant Repair/Supplies | | \$1,000 | | \$1,000 | 0% | |
| Dues & Memb./Sub. City Fire | \$203 | \$250 | \$915 | \$250 | 0% | |
| Fire Investigations | | \$1,000 | | \$1,000 | 0% | |
| Eq Rental - Fire Support | \$1,191 | \$5,500 | \$672 | \$2,500 | -54.5% | |
| Travel - Fire Department | | \$1,000 | | \$500 | -50% | |
| Fire Department Training | \$123 | \$3,000 | | \$3,000 | 0% | |
| Fire Hall Heat And Lights | \$3,062 | \$3,000 | \$3,065 | \$3,000 | 0% | |
| Fire Hall Water-Sewer | \$3,467 | \$5,250 | \$2,966 | \$5,513 | 5% | |
| Water on Demand For Hydrants | \$8,000 | \$4,000 | | \$4,000 | 0% | |
| Fire Hall Repair | \$1,092 | \$1,000 | | \$10,000 | 900% | |
| Fire Equipment Repair | \$4,399 | \$6,000 | \$4,520 | \$6,000 | 0% | |
| Total Fire Department: | \$63,917 | \$99,445 | \$27,272 | \$105,208 | 5.8% | |
| Total Fire Control: | \$94,826 | \$130,195 | \$36,097 | \$135,958 | 4.4% | |
| Total Expenditures: | \$94,826 | \$130,195 | \$36,097 | \$135,958 | 4.4% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------|---------------|-----------------|---------------|-----------------|--|-------|
| Expense Objects | | | | | | |
| Salaries and Wages | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|-----------------|-----------------|----------------|-----------------|--|-------|
| Fire Chief/Administration - Salaries | \$1,537 | \$1,900 | \$1,000 | \$1,900 | 0% | |
| Fire Contract Volunteer Reimb | \$8,666 | \$16,000 | | \$16,000 | 0% | |
| Fire Support Salary | \$4,111 | \$5,000 | \$1,947 | \$5,000 | 0% | |
| Total Salaries and Wages: | \$14,314 | \$22,900 | \$2,947 | \$22,900 | 0% | |
| Personnel Benefits | | | | | | |
| Fire Chief/Administration - Benefits | \$90 | \$100 | \$77 | \$100 | 0% | |
| Firefighter Benefits | \$663 | \$1,000 | | \$1,000 | 0% | |
| Firefighter Pension/Disability | \$2,160 | \$2,500 | \$2,160 | \$2,500 | 0% | |
| Fire Support Benefits | \$1,774 | \$2,500 | \$681 | \$2,500 | 0% | |
| Total Personnel Benefits: | \$4,687 | \$6,100 | \$2,918 | \$6,100 | 0% | |
| Supplies for Consumption & Resale | | | | | | |
| Fire Supplies FD II | \$29,188 | \$20,000 | \$1,704 | \$20,000 | 0% | |
| Fire Supplies FD II-COVID-19 | \$52 | | | | N/A | |
| Fire Truck Fuel FDII | \$914 | \$1,000 | \$1,255 | \$1,000 | 0% | |
| Fire Prevention Supplies FDII | | \$500 | | \$500 | 0% | |
| Fire Supplies | \$17,984 | \$15,000 | \$3,079 | \$15,000 | 0% | |
| Fire Supplies-COVID-19 | \$52 | | | | N/A | |
| Fire Truck Fuel | \$530 | \$1,000 | \$341 | \$1,000 | 0% | |
| Fire Prevention Supplies City | | \$500 | | \$500 | 0% | |
| Total Supplies for Consumption & Resale: | \$48,720 | \$38,000 | \$6,379 | \$38,000 | 0% | |
| Services and Pass-Through Payments | | | | | | |
| Dues & Membership/Subscriptions FD II | \$203 | \$250 | | \$250 | 0% | |
| Fire Training FD II | \$123 | \$3,000 | | \$3,000 | 0% | |
| Fire Dist II-Fire Hall Repair | | | \$4,523 | | 0% | |
| Fire Equipment Repair FDII | \$430 | \$6,000 | \$1,343 | \$6,000 | 0% | |
| Fire-Contractual Services | \$1,523 | \$20,000 | \$3,270 | \$20,000 | 0% | |
| Fire Telephone | \$1,429 | \$1,400 | \$1,310 | \$1,400 | 0% | |
| Fire Truck Insurance | \$1,861 | \$1,545 | \$1,269 | \$1,545 | 0% | |
| Fire Hydrant Repair/Supplies | | \$1,000 | | \$1,000 | 0% | |
| Dues & Memb./Sub. City Fire | \$203 | \$250 | \$915 | \$250 | 0% | |
| Fire Investigations | | \$1,000 | | \$1,000 | 0% | |
| Eq Rental - Fire Support | \$1,191 | \$5,500 | \$672 | \$2,500 | -54.5% | |
| Travel - Fire Department | | \$1,000 | | \$500 | -50% | |
| Fire Department Training | \$123 | \$3,000 | | \$3,000 | 0% | |
| Fire Hall Heat And Lights | \$3,062 | \$3,000 | \$3,065 | \$3,000 | 0% | |
| Fire Hall Water-Sewer | \$3,467 | \$5,250 | \$2,966 | \$5,513 | 5% | |
| Water on Demand For Hydrants | \$8,000 | \$4,000 | | \$4,000 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|-----------------|------------------|-----------------|------------------|--|-------|
| Fire Hall Repair | \$1,092 | \$1,000 | | \$10,000 | 900% | |
| Fire Equipment Repair | \$4,399 | \$6,000 | \$4,520 | \$6,000 | 0% | |
| Total Services and Pass-Through Payments: | \$27,107 | \$63,195 | \$23,853 | \$68,958 | 9.1% | |
| | | | | | | |
| Total Expense Objects: | \$94,826 | \$130,195 | \$36,097 | \$135,958 | 4.4% | |

Organizational Chart

Goal #1

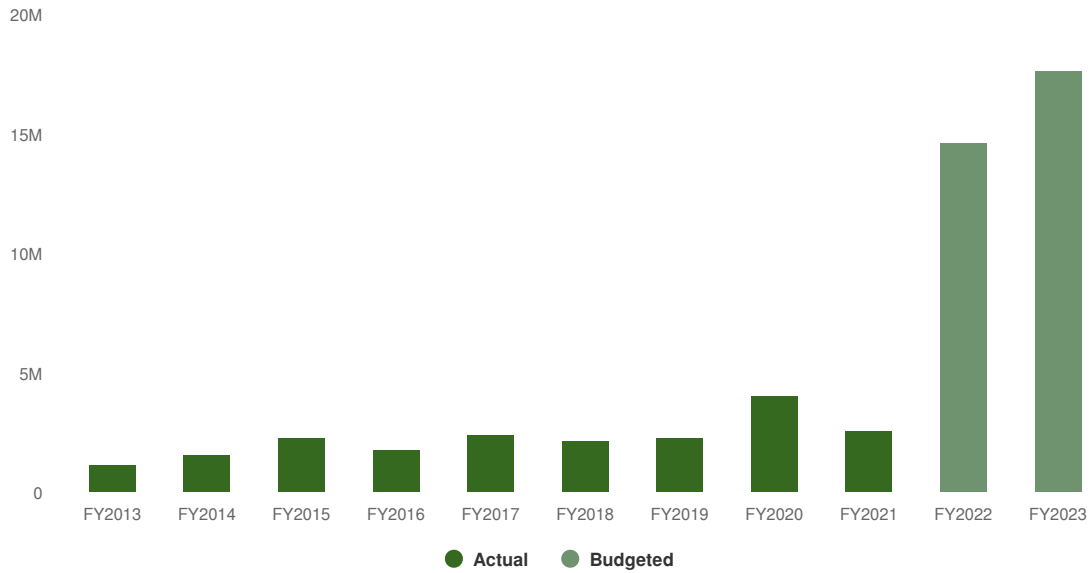
Goal #2

Public Works

Expenditures Summary

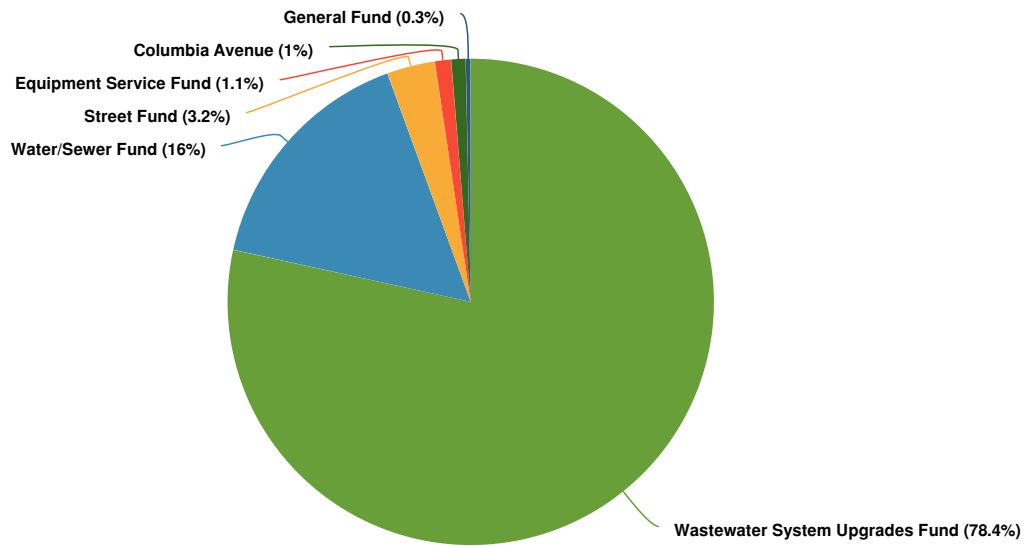
\$17,703,093 **\$3,030,213**
(20.65% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

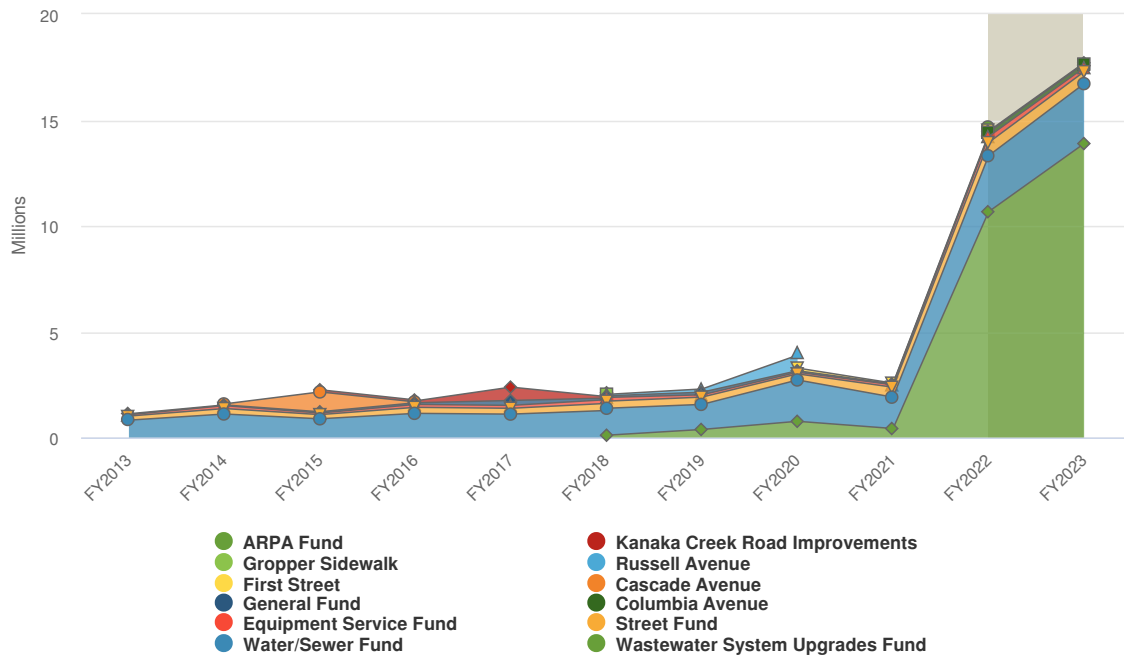


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------|---------------|-----------------|---------------|-----------------|--|-------|
| | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-------------------------------------|-----------------|------------------|-----------------|-----------------|--|-------|
| General Fund | | | | | | |
| Park Maintenance Salary | \$11,254 | \$25,000 | \$17,450 | \$27,000 | 8% | |
| Park Maintenance Benefits | \$6,043 | \$13,000 | \$8,512 | \$14,040 | 8% | |
| Parks Supplies | \$926 | \$2,000 | \$4,587 | \$2,000 | 0% | |
| Community Pool Support | \$20,000 | | | | N/A | |
| Eq Rental - Parks | \$4,347 | \$12,360 | \$7,894 | \$12,360 | 0% | |
| Parks Electricity | \$729 | \$500 | \$670 | \$500 | 0% | |
| Parks Water | \$1,993 | \$1,800 | \$1,563 | \$1,800 | 0% | |
| Parks - Contracted | | | \$975 | | 0% | |
| Total General Fund: | \$45,294 | \$54,660 | \$41,651 | \$57,700 | 5.6% | |
| ARPA Fund | | | | | | |
| WW Equipment Purchase | | \$150,000 | | | -100% | |
| Total ARPA Fund: | | \$150,000 | | | -100% | |
| Street Fund | | | | | | |
| Road Maintenance - Salaries | \$99,175 | \$79,570 | \$99,212 | \$133,441 | 67.7% | |
| Storm Drain Maint - Salaries | \$14,468 | \$12,000 | \$7,136 | \$12,000 | 0% | |
| Snow Removal - Salary | \$12,247 | \$19,620 | \$7,220 | \$19,620 | 0% | |
| General Administration Salaries | \$4,532 | \$2,180 | \$27,461 | \$52,180 | 2,293.6% | |
| General Services Salaries | \$3,078 | \$5,450 | \$2,733 | \$5,450 | 0% | |
| Russell Avenue (Restor/Rehab) - Sal | \$146 | | | | 0% | |
| Road Maintenance - Benefits | \$50,607 | \$38,150 | \$48,842 | \$64,595 | 69.3% | |
| Storm Drain Maint - Benefits | \$7,170 | \$7,000 | \$2,619 | \$7,000 | 0% | |
| Snow Removal - Benefits | \$5,528 | \$8,720 | \$2,436 | \$8,720 | 0% | |
| General Administration Benefits | \$902 | \$818 | \$11,641 | \$20,818 | 2,446.5% | |
| General Services Benefits | \$753 | \$1,635 | \$640 | \$1,635 | 0% | |
| Russell Avenue (Restor/Rehab) - Ben | \$58 | | | | 0% | |
| Supplies | \$6,849 | \$15,000 | \$45,186 | \$15,000 | 0% | |
| Storm Drain Maint - Supplies | \$96 | \$2,000 | \$2,040 | \$2,000 | 0% | |
| Traffic Devices | \$11,456 | \$12,000 | \$11,080 | \$12,000 | 0% | |
| Snow Removal - Supplies | \$393 | \$1,000 | | \$1,000 | 0% | |
| General Admin Fees | \$37,709 | \$54,290 | | \$54,056 | -0.4% | |
| Street Services | | \$4,400 | \$4,020 | \$4,400 | 0% | |
| Telephone | \$141 | \$200 | \$73 | \$200 | 0% | |
| Eq Rental - Road Maintenance | \$30,868 | \$25,000 | \$36,180 | \$25,000 | 0% | |
| Contracted Labor | \$8,793 | \$65,000 | \$21,772 | \$20,000 | -69.2% | |
| Eq Rental - Storm Drain Maint | \$3,577 | \$3,000 | \$1,915 | \$3,000 | 0% | |
| Dewatering Electricity Chesser | \$1,513 | \$1,300 | \$1,215 | \$1,300 | 0% | |
| Storm Drain Maint - Contrlabor | \$182 | \$700 | | \$700 | 0% | |
| Electricity - Street Lights | \$15,836 | \$16,000 | \$14,725 | \$16,000 | 0% | |
| Street Water | \$3,166 | \$3,000 | \$1,917 | \$3,000 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Repair/maintenance - ST Lights | \$976 | \$3,000 | \$604 | \$3,000 | 0% | |
| Road Striping | \$6,109 | \$6,000 | \$6,321 | \$6,000 | 0% | |
| Snow Removal-Services | | | \$1,310 | | 0% | |
| Eq Rental - Snow Removal | \$3,848 | \$4,000 | \$2,516 | \$4,000 | 0% | |
| Litter Clean-Up | \$2,801 | \$3,500 | \$3,012 | \$3,500 | 0% | |
| Computer Services | \$337 | \$600 | \$612 | \$600 | 0% | |
| Contracted Servcies | \$31,465 | \$25,000 | \$26,174 | \$25,000 | 0% | |
| Audit Fee | \$4,171 | \$3,000 | | \$3,000 | 0% | |
| Travel - Streets | | \$500 | | \$500 | 0% | |
| Insurance | \$6,421 | \$7,150 | \$6,665 | \$10,900 | 52.4% | |
| Training - Streets | \$430 | \$500 | \$299 | \$500 | 0% | |
| Misc/Recording Fees/Dues | \$832 | \$1,000 | \$2,349 | \$1,000 | 0% | |
| #14 ST Planning Professional Services | \$34,763 | | \$3,950 | \$25,000 | N/A | |
| Eq Rental - Restor/Rehab (Russell Ave) | \$33 | | | | 0% | |
| Rock Creek Stormwater and Outfall | \$50,098 | \$134,000 | \$110,301 | | -100% | |
| Loop Rd Stormwater | | \$55,072 | \$48,130 | | -100% | |
| Kanaka Bridge Rebuild | \$9,040 | | | | 0% | |
| Total Street Fund: | \$470,567 | \$621,355 | \$562,307 | \$566,115 | -8.9% | |
| | | | | | | |
| First Street | | | | | | |
| First St-Engineering Svc | \$34,436 | \$50,000 | \$27,239 | | -100% | |
| Total First Street: | \$34,436 | \$50,000 | \$27,239 | | -100% | |
| | | | | | | |
| Columbia Avenue | | | | | | |
| Columbia Ave-Consultant Services | | \$200,000 | \$34,816 | \$170,000 | -15% | |
| Total Columbia Avenue: | | \$200,000 | \$34,816 | \$170,000 | -15% | |
| | | | | | | |
| Water/Sewer Fund | | | | | | |
| Transfer Out to 410 WW Sys. Upgrades | \$52,375 | \$500,000 | \$304,004 | \$400,000 | -20% | |
| Transfer Out To 406 WW Short Lived Assets | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| WA-Administrative Salary | \$1,629 | \$2,725 | \$16,171 | \$52,943 | 1,842.9% | |
| WA-Customer Services Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WA-Operations Plant Salary | \$68,991 | \$76,300 | \$49,739 | \$82,404 | 8% | |
| WA-Operations T & D Salary | \$70,390 | \$65,400 | \$60,074 | \$70,632 | 8% | |
| WW-Administrative Salary | \$17,143 | \$26,160 | \$39,035 | \$78,253 | 199.1% | |
| WW-Customer Service Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WW-Operations Coll. Salary | \$28,466 | \$25,300 | \$29,169 | \$42,324 | 67.3% | |
| WW-Operations Plant Salary | \$107,063 | \$115,000 | \$81,849 | \$124,200 | 8% | |
| WW Sampling Salary | \$660 | \$4,000 | \$114 | \$4,000 | 0% | |
| Water Connections - Salary | \$1,320 | \$5,000 | \$2,450 | \$5,400 | 8% | |

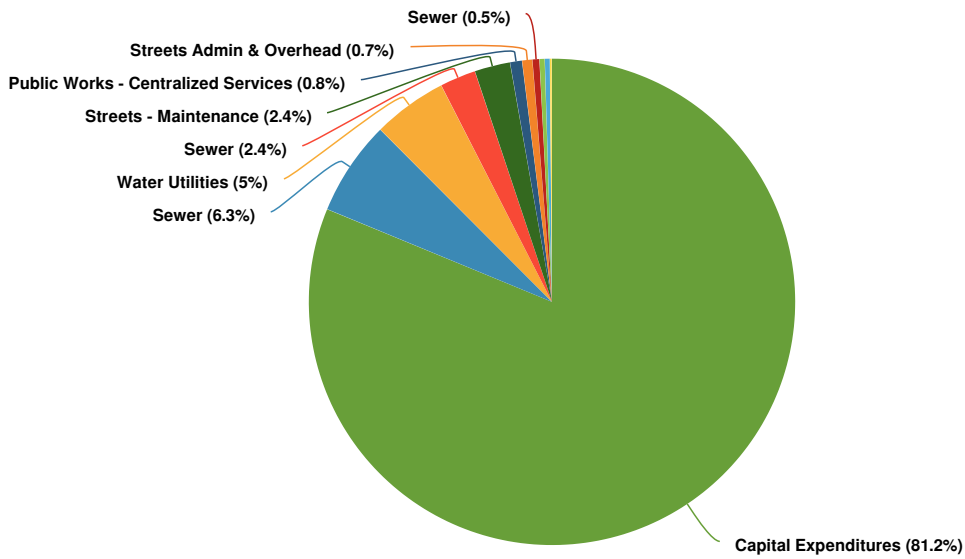
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|---------------|-----------------|---------------|-----------------|--|-------|
| WA-Administrative Benefits | \$330 | \$1,090 | \$7,388 | \$21,177 | 1,842.9% | |
| WA-Customer Services Benefits | \$11,134 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WA-Operations Plant Benefits | \$31,956 | \$38,150 | \$18,567 | \$41,202 | 8% | |
| WA-Operations T & D Benefits | \$33,595 | \$32,700 | \$22,051 | \$35,316 | 8% | |
| WW-Administrative Benefits | \$3,409 | \$11,990 | \$15,029 | \$32,949 | 174.8% | |
| WW-Customer Service Benefits | \$11,138 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WW-Operations Coll. Benefits | \$13,471 | \$12,650 | \$10,570 | \$15,662 | 23.8% | |
| WW-Operations Plant Benefits | \$61,194 | \$71,300 | \$29,933 | \$77,004 | 8% | |
| WW Sampling Benefits | \$338 | \$2,500 | \$38 | \$2,500 | 0% | |
| Water Connections - Benefits | \$590 | \$2,500 | \$1,104 | \$2,700 | 8% | |
| WA-Small Tools/Minor Equipment | | \$2,500 | \$2,264 | \$2,575 | 3% | |
| WA-Office Supplies And Postage | \$1,486 | \$4,050 | \$903 | \$4,172 | 3% | |
| WA-Operating Supplies | \$32,173 | \$35,000 | \$26,292 | \$36,050 | 3% | |
| WA-Chemicals Plant | \$11,089 | \$10,300 | \$12,213 | \$10,609 | 3% | |
| WW-Maintenance Supplies | \$5,699 | \$10,000 | \$1,484 | \$10,300 | 3% | |
| WW-Office Supplies & Postage | \$1,567 | \$4,300 | \$1,261 | \$4,429 | 3% | |
| WW-Operating Supplies | \$2,289 | \$10,000 | \$12,940 | \$10,300 | 3% | |
| WW Sampling Supplies | | \$500 | | \$515 | 3% | |
| General Admin Fee | \$69,836 | \$95,459 | | \$93,676 | -1.9% | |
| WA-Audit Fee | \$5,561 | \$6,000 | | \$6,180 | 3% | |
| WA-Op. Permit(DOH)/Other Fees | \$8,405 | \$5,150 | \$7,259 | \$5,305 | 3% | |
| WA-Dues & Membership/Filing Fees | \$143 | \$2,000 | \$1,076 | \$2,060 | 3% | |
| WA-Admin Planning Water - Consulting | \$634 | \$27,000 | \$52,613 | \$52,000 | 92.6% | |
| WA-Travel | | \$2,000 | \$1,450 | \$2,060 | 3% | |
| WA-Training | \$1,925 | \$2,000 | \$4,874 | \$2,060 | 3% | |
| WA-Repair-Contracted Labor | \$7,255 | \$20,000 | \$17,276 | \$20,600 | 3% | |
| WA-Computer Services/Repair | \$7,778 | \$6,000 | \$6,218 | \$6,180 | 3% | |
| WA-EBPP Fees | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| WA-Testing | \$5,647 | \$5,000 | \$4,979 | \$5,150 | 3% | |
| WA-Services | | \$4,900 | \$4,690 | \$4,900 | 0% | |
| WA-Telephone | \$1,554 | \$2,000 | \$1,364 | \$2,060 | 3% | |
| WA-Telemetry/Meter Services | \$3,851 | \$4,000 | \$4,851 | \$4,120 | 3% | |
| WA-Eq Rental - Water | \$39,420 | \$53,000 | \$33,682 | \$54,590 | 3% | |
| WA-Insurance | \$14,076 | \$21,000 | \$23,641 | \$32,630 | 55.4% | |
| WA-Electricity | \$26,276 | \$24,000 | \$21,032 | \$24,720 | 3% | |
| WA-Prof Services - General | \$17,177 | \$82,770 | \$3,779 | \$85,253 | 3% | |
| WA-Taxes | \$42,150 | \$40,016 | \$33,611 | \$41,216 | 3% | |
| WW-General Admin Fee | \$80,802 | \$106,256 | | \$105,721 | -0.5% | |
| WW-Audit Fee | \$5,561 | \$8,000 | | \$8,240 | 3% | |
| WW-Permit Fees/DOE | \$3,371 | \$2,500 | \$3,481 | \$2,575 | 3% | |
| WW-Advertising | \$918 | | | | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|--------------------|--------------------|--|-------|
| WW-Dues & Membership/filing Fees | \$973 | \$1,000 | \$668 | \$1,030 | 3% | |
| WW-Admin Planning Sewer - Consulting | \$3,354 | \$30,000 | \$8,050 | \$55,900 | 86.3% | |
| WW-Travel | | \$1,500 | | \$1,545 | 3% | |
| WW-Training | \$977 | \$3,000 | \$1,706 | \$3,090 | 3% | |
| WW-Repair (Contract Serv) T&D | \$12,829 | \$120,000 | \$123,518 | \$123,600 | 3% | |
| WW-Solids Hauling & Disposal | \$98,393 | \$120,000 | \$78,305 | \$123,600 | 3% | |
| WW-Plant Services | | | \$3,593 | | 0% | |
| WW-Computer Services/Repair | \$6,823 | \$5,000 | \$4,485 | \$5,150 | 3% | |
| WW-EBPP Fees Sewer | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| Sewer Operations Testing | \$15,103 | \$21,000 | \$13,100 | \$21,630 | 3% | |
| Sewer Operations-Services | | \$4,800 | \$4,690 | \$4,800 | 0% | |
| Sewer Telephone | \$4,519 | \$4,600 | \$3,756 | \$4,738 | 3% | |
| Eq Rental - Sewer | \$39,865 | \$45,000 | \$44,982 | \$46,350 | 3% | |
| Sewer Insurance | \$7,542 | \$21,125 | \$20,606 | \$25,759 | 21.9% | |
| WW-Coll Electricity | \$3,129 | \$5,000 | \$3,778 | \$5,150 | 3% | |
| WW-Coll. Water | \$403 | \$450 | \$318 | \$464 | 3% | |
| WW-Electricity | \$19,301 | \$26,000 | \$17,622 | \$26,780 | 3% | |
| WW-Plant Water | \$19,141 | \$21,000 | \$17,060 | \$21,630 | 3% | |
| WW Sampling Professional Services | \$1,869 | \$7,000 | | \$7,210 | 3% | |
| WW Industrial Pretreatment Services | | \$4,000 | | \$4,120 | 3% | |
| WW Sampling Equipment Rental | \$216 | | \$395 | | 0% | |
| Sewer Taxes | \$27,115 | \$41,458 | \$23,477 | \$41,458 | 0% | |
| Eq Rental - Water Connections | \$432 | \$2,000 | \$769 | \$2,060 | 3% | |
| Loop Rd Waterline-Cont. Labor | | | | \$162,000 | N/A | |
| Water Plant Improvements-Contracted | \$736 | | \$61 | \$100,000 | N/A | |
| WA-Fixed Assets To Capitalize | \$100,202 | \$282,000 | \$1,156 | | -100% | |
| WA-SMART Meter Lease-Principial | \$28,419 | \$29,436 | \$62,826 | \$30,275 | 2.8% | |
| Base Res PWTF Loan Principal | \$23,273 | \$23,273 | \$23,273 | \$23,273 | 0% | |
| Sewer Outfall - USDA RDA Principal | \$24,029 | \$24,694 | \$12,274 | \$25,377 | 2.8% | |
| WWTP Design-DOE Principal | | \$30,678 | \$13,889 | \$30,678 | 0% | |
| WA-SMART Meter Lease-Interest | \$8,696 | \$7,679 | \$7,243 | \$6,841 | -10.9% | |
| Base Reservoir PWTF Loan Interest | \$698 | \$582 | \$582 | \$465 | -20% | |
| Sewer Outfall - USDA RDA Interest | \$8,641 | \$7,976 | \$4,061 | \$7,293 | -8.6% | |
| WWTP Design-DOE Interest | | \$18,901 | \$10,901 | \$18,901 | 0% | |
| Total Water/Sewer Fund: | \$1,480,099 | \$2,646,387 | \$1,575,608 | \$2,830,804 | 7% | |
| | | | | | | |
| Wastewater System Upgrades Fund | | | | | | |
| WWTP-Equipment | | | \$85,149 | | 0% | |

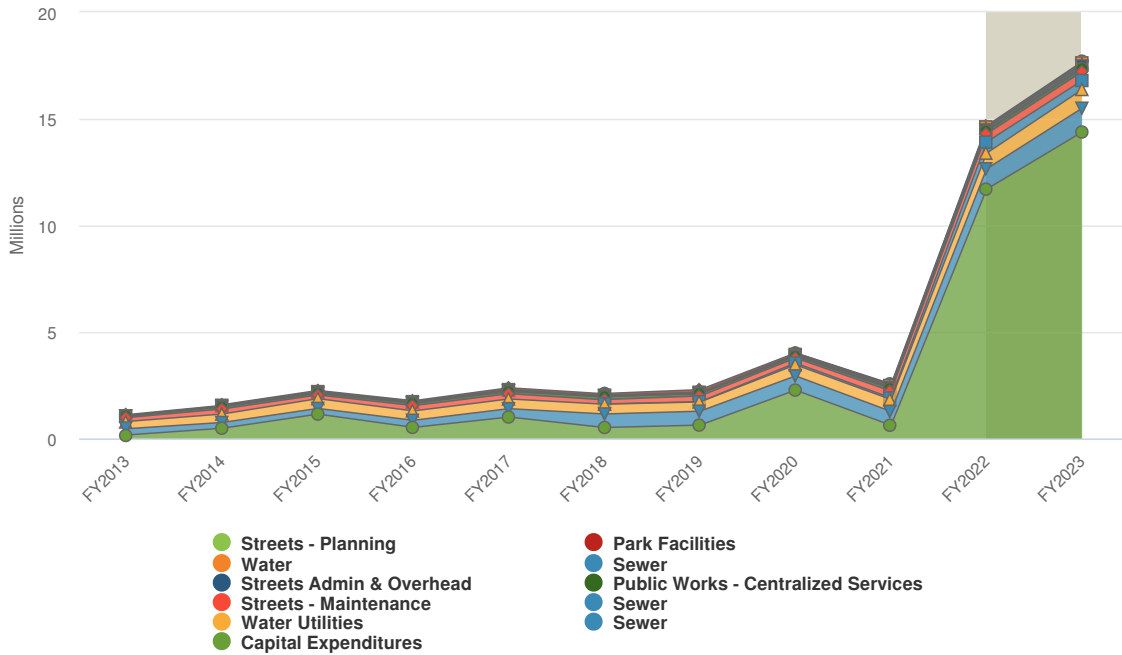
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| DOE Design-Consultant Svs | \$176,226 | | | | N/A | |
| Coll. Sys. Upgrades Consultant Svs | \$107,622 | \$455,070 | \$194,636 | \$155,016 | -65.9% | |
| Coll. Sys. Upgrades Construction Svs | \$53,358 | \$1,712,000 | \$1,461,627 | \$2,731,914 | 59.6% | |
| Collection Sys. Upgrades-PUD | \$8,904 | | \$14,713 | | 0% | |
| WWTP-Consultant Services | \$36,115 | | \$310,595 | | 0% | |
| WWTP-Construction Services | | \$8,500,000 | \$1,558,309 | \$11,000,000 | 29.4% | |
| WWTP Upgrades-PUD | \$39,638 | | \$3,664 | | 0% | |
| Main D Extension-Construction Services | | | \$381,217 | | 0% | |
| WW Upgrades-Permitting | \$1,450 | | \$9,941 | | 0% | |
| Total Wastewater System Upgrades Fund: | \$423,312 | \$10,667,070 | \$4,019,850 | \$13,886,930 | 30.2% | |
| Equipment Service Fund | | | | | | |
| Maintenance Salary | \$27,689 | \$35,000 | \$28,456 | \$37,800 | 8% | |
| Maintenance Benefits | \$13,640 | \$17,000 | \$11,041 | \$18,360 | 8% | |
| Medical Physicals-Required | \$1,770 | \$2,000 | \$983 | \$2,000 | 0% | |
| Tires | \$6,448 | \$2,000 | | \$2,000 | 0% | |
| Gas and Oil | \$20,470 | \$20,000 | \$23,080 | \$25,000 | 25% | |
| Supplies | \$4,304 | \$3,000 | \$7,466 | \$3,000 | 0% | |
| General Gov. Admin | \$9,832 | \$14,158 | | \$13,134 | -7.2% | |
| Insurance | \$10,055 | \$10,000 | \$5,459 | \$10,000 | 0% | |
| Heat & Lights | \$3,387 | \$3,000 | \$3,067 | \$3,000 | 0% | |
| Repairs/Supplies Contracted | \$15,149 | \$20,000 | \$17,579 | \$20,000 | 0% | |
| Training | | \$7,250 | \$450 | \$7,250 | 0% | |
| Equipment Purchase | | \$150,000 | \$108,372 | \$50,000 | -66.7% | |
| Total Equipment Service Fund: | \$112,743 | \$283,408 | \$205,953 | \$191,544 | -32.4% | |
| Total: | \$2,566,451 | \$14,672,880 | \$6,467,424 | \$17,703,093 | 20.7% | |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|------------------|------------------|--|-------|
| Expenditures | | | | | | |
| Water Utilities | | | | | | |
| Admin & Operations | | | | | | |
| WA-Administrative Salary | \$1,629 | \$2,725 | \$16,171 | \$52,943 | 1,842.9% | |
| WA-Customer Services Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WA-Administrative Benefits | \$330 | \$1,090 | \$7,388 | \$21,177 | 1,842.9% | |
| WA-Customer Services Benefits | \$11,134 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WA-Office Supplies And Postage | \$1,486 | \$4,050 | \$903 | \$4,172 | 3% | |
| WA-Operating Supplies | \$32,173 | \$35,000 | \$26,292 | \$36,050 | 3% | |
| General Admin Fee | \$69,836 | \$95,459 | | \$93,676 | -1.9% | |
| WA-Audit Fee | \$5,561 | \$6,000 | | \$6,180 | 3% | |
| WA-Op. Permit(DOH)/Other Fees | \$8,405 | \$5,150 | \$7,259 | \$5,305 | 3% | |
| WA-Dues & Membership/Filing Fees | \$143 | \$2,000 | \$1,076 | \$2,060 | 3% | |
| WA-Admin Planning Water - Consulting | \$634 | \$27,000 | \$52,613 | \$52,000 | 92.6% | |
| WA-Travel | | \$2,000 | \$1,450 | \$2,060 | 3% | |
| WA-Training | \$1,925 | \$2,000 | \$4,874 | \$2,060 | 3% | |
| WA-Computer Services/Repair | \$7,778 | \$6,000 | \$6,218 | \$6,180 | 3% | |
| WA-EBPP Fees | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| WA-Services | | \$4,900 | \$4,690 | \$4,900 | 0% | |
| WA-Telephone | \$1,554 | \$2,000 | \$1,364 | \$2,060 | 3% | |
| WA-Telemetry/Meter Services | \$3,851 | \$4,000 | \$4,851 | \$4,120 | 3% | |
| WA-Insurance | \$14,076 | \$21,000 | \$23,641 | \$32,630 | 55.4% | |
| WA-Electricity | \$26,276 | \$24,000 | \$21,032 | \$24,720 | 3% | |
| WA-Prof Services - General | \$17,177 | \$82,770 | \$3,779 | \$85,253 | 3% | |
| WA-Taxes | \$42,150 | \$40,016 | \$33,611 | \$41,216 | 3% | |
| Total Admin & Operations: | \$291,020 | \$430,655 | \$266,188 | \$553,235 | 28.5% | |
| Plant | | | | | | |
| WA-Operations Plant Salary | \$68,991 | \$76,300 | \$49,739 | \$82,404 | 8% | |
| WA-Operations Plant Benefits | \$31,956 | \$38,150 | \$18,567 | \$41,202 | 8% | |
| WA-Chemicals Plant | \$11,089 | \$10,300 | \$12,213 | \$10,609 | 3% | |
| Total Plant: | \$112,036 | \$124,750 | \$80,519 | \$134,215 | 7.6% | |
| Transmission & Distribution | | | | | | |
| WA-Operations T & D Salary | \$70,390 | \$65,400 | \$60,074 | \$70,632 | 8% | |
| WA-Operations T & D Benefits | \$33,595 | \$32,700 | \$22,051 | \$35,316 | 8% | |
| WA-Small Tools/Minor Equipment | | \$2,500 | \$2,264 | \$2,575 | 3% | |
| WA-Repair-Contracted Labor | \$7,255 | \$20,000 | \$17,276 | \$20,600 | 3% | |
| WA-Testing | \$5,647 | \$5,000 | \$4,979 | \$5,150 | 3% | |
| WA-Eq Rental - Water | \$39,420 | \$53,000 | \$33,682 | \$54,590 | 3% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Total Transmission & Distribution: | \$156,308 | \$178,600 | \$140,326 | \$188,863 | 5.7% | |
| Total Water Utilities: | \$559,364 | \$734,005 | \$487,033 | \$876,313 | 19.4% | |
| | | | | | | |
| Sewer | | | | | | |
| Admin & Operations | | | | | | |
| WW-Administrative Salary | \$17,143 | \$26,160 | \$39,035 | \$78,253 | 199.1% | |
| WW-Customer Service Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WW-Administrative Benefits | \$3,409 | \$11,990 | \$15,029 | \$32,949 | 174.8% | |
| WW-Customer Service Benefits | \$11,138 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WW-Office Supplies & Postage | \$1,567 | \$4,300 | \$1,261 | \$4,429 | 3% | |
| WW-General Admin Fee | \$80,802 | \$106,256 | | \$105,721 | -0.5% | |
| WW-Audit Fee | \$5,561 | \$8,000 | | \$8,240 | 3% | |
| WW-Permit Fees/DOE | \$3,371 | \$2,500 | \$3,481 | \$2,575 | 3% | |
| WW-Advertising | \$918 | | | | 0% | |
| WW-Dues & Membership/filing Fees | \$973 | \$1,000 | \$668 | \$1,030 | 3% | |
| WW-Admin Planning Sewer - Consulting | \$3,354 | \$30,000 | \$8,050 | \$55,900 | 86.3% | |
| WW-Travel | | \$1,500 | | \$1,545 | 3% | |
| WW-Training | \$977 | \$3,000 | \$1,706 | \$3,090 | 3% | |
| WW-Computer Services/Repair | \$6,823 | \$5,000 | \$4,485 | \$5,150 | 3% | |
| WW-EBPP Fees Sewer | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| Sewer Operations-Services | | \$4,800 | \$4,690 | \$4,800 | 0% | |
| Sewer Telephone | \$4,519 | \$4,600 | \$3,756 | \$4,738 | 3% | |
| Sewer Insurance | \$7,542 | \$21,125 | \$20,606 | \$25,759 | 21.9% | |
| Sewer Taxes | \$27,115 | \$41,458 | \$23,477 | \$41,458 | 0% | |
| Total Admin & Operations: | \$220,116 | \$335,183 | \$175,218 | \$450,110 | 34.3% | |
| | | | | | | |
| Industrial Pretreatment Program | | | | | | |
| WW Sampling Salary | \$660 | \$4,000 | \$114 | \$4,000 | 0% | |
| WW Sampling Benefits | \$338 | \$2,500 | \$38 | \$2,500 | 0% | |
| WW Sampling Supplies | | \$500 | | \$515 | 3% | |
| WW Sampling Professional Services | \$1,869 | \$7,000 | | \$7,210 | 3% | |
| WW Industrial Pretreatment Services | | \$4,000 | | \$4,120 | 3% | |
| WW Sampling Equipment Rental | \$216 | | \$395 | | 0% | |
| Total Industrial Pretreatment Program: | \$3,083 | \$18,000 | \$546 | \$18,345 | 1.9% | |
| | | | | | | |
| Plant | | | | | | |
| WW-Operations Plant Salary | \$107,063 | \$115,000 | \$81,849 | \$124,200 | 8% | |
| WW-Operations Plant Benefits | \$61,194 | \$71,300 | \$29,933 | \$77,004 | 8% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|--------------------|--|-------|
| WW-Operating Supplies | \$2,289 | \$10,000 | \$12,940 | \$10,300 | 3% | |
| WW-Solids Hauling & Disposal | \$98,393 | \$120,000 | \$78,305 | \$123,600 | 3% | |
| WW-Plant Services | | | \$3,593 | | 0% | |
| Sewer Operations Testing | \$15,103 | \$21,000 | \$13,100 | \$21,630 | 3% | |
| WW-Electricity | \$19,301 | \$26,000 | \$17,622 | \$26,780 | 3% | |
| WW-Plant Water | \$19,141 | \$21,000 | \$17,060 | \$21,630 | 3% | |
| Total Plant: | \$322,484 | \$384,300 | \$254,402 | \$405,144 | 5.4% | |
| | | | | | | |
| Collections | | | | | | |
| WW-Operations Coll. Salary | \$28,466 | \$25,300 | \$29,169 | \$42,324 | 67.3% | |
| WW-Operations Coll. Benefits | \$13,471 | \$12,650 | \$10,570 | \$15,662 | 23.8% | |
| WW-Maintenance Supplies | \$5,699 | \$10,000 | \$1,484 | \$10,300 | 3% | |
| WW-Repair (Contract Serv) T&D | \$12,829 | \$120,000 | \$123,518 | \$123,600 | 3% | |
| Eq Rental - Sewer | \$39,865 | \$45,000 | \$44,982 | \$46,350 | 3% | |
| WW-Coll Electricity | \$3,129 | \$5,000 | \$3,778 | \$5,150 | 3% | |
| WW-Coll. Water | \$403 | \$450 | \$318 | \$464 | 3% | |
| Total Collections: | \$103,861 | \$218,400 | \$213,817 | \$243,850 | 11.7% | |
| Total Sewer: | \$649,543 | \$955,883 | \$643,983 | \$1,117,449 | 16.9% | |
| | | | | | | |
| Streets - Maintenance | | | | | | |
| Snow Removal | | | | | | |
| Snow Removal - Salary | \$12,247 | \$19,620 | \$7,220 | \$19,620 | 0% | |
| Snow Removal - Benefits | \$5,528 | \$8,720 | \$2,436 | \$8,720 | 0% | |
| Snow Removal - Supplies | \$393 | \$1,000 | | \$1,000 | 0% | |
| Snow Removal-Services | | | \$1,310 | | 0% | |
| Eq Rental - Snow Removal | \$3,848 | \$4,000 | \$2,516 | \$4,000 | 0% | |
| Total Snow Removal: | \$22,016 | \$33,340 | \$13,482 | \$33,340 | 0% | |
| | | | | | | |
| Lights, Signs, Paths, Landscaping | | | | | | |
| Traffic Devices | \$11,456 | \$12,000 | \$11,080 | \$12,000 | 0% | |
| Electricity - Street Lights | \$15,836 | \$16,000 | \$14,725 | \$16,000 | 0% | |
| Street Water | \$3,166 | \$3,000 | \$1,917 | \$3,000 | 0% | |
| Repair/maintenance - ST Lights | \$976 | \$3,000 | \$604 | \$3,000 | 0% | |
| Total Lights, Signs, Paths, Landscaping: | \$31,434 | \$34,000 | \$28,326 | \$34,000 | 0% | |
| | | | | | | |
| Stormwater | | | | | | |
| Storm Drain Maint - Salaries | \$14,468 | \$12,000 | \$7,136 | \$12,000 | 0% | |
| Storm Drain Maint - Benefits | \$7,170 | \$7,000 | \$2,619 | \$7,000 | 0% | |
| Storm Drain Maint - Supplies | \$96 | \$2,000 | \$2,040 | \$2,000 | 0% | |
| Eq Rental - Storm Drain Maint | \$3,577 | \$3,000 | \$1,915 | \$3,000 | 0% | |
| Dewatering Electricity Chesser | \$1,513 | \$1,300 | \$1,215 | \$1,300 | 0% | |
| Storm Drain Maint - Contrlabor | \$182 | \$700 | | \$700 | 0% | |

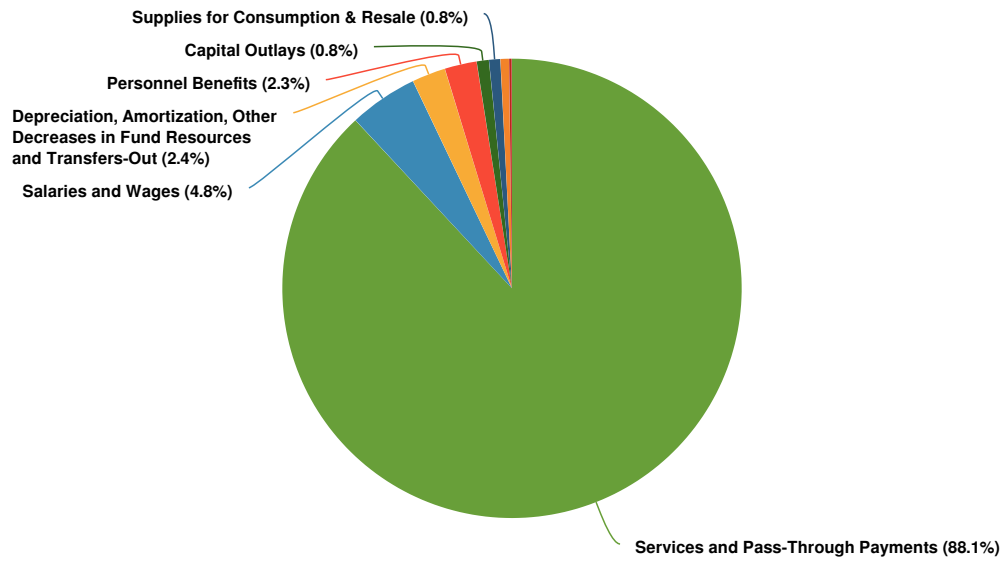
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|------------------|------------------|--|-------|
| Total Stormwater: | \$27,005 | \$26,000 | \$14,926 | \$26,000 | 0% | |
| | | | | | | |
| Roadway | | | | | | |
| Road Maintenance - Salaries | \$99,175 | \$79,570 | \$99,212 | \$133,441 | 67.7% | |
| Road Maintenance - Benefits | \$50,607 | \$38,150 | \$48,842 | \$64,595 | 69.3% | |
| Supplies | \$6,849 | \$15,000 | \$45,186 | \$15,000 | 0% | |
| General Admin Fees | \$37,709 | \$54,290 | | \$54,056 | -0.4% | |
| Street Services | | \$4,400 | \$4,020 | \$4,400 | 0% | |
| Telephone | \$141 | \$200 | \$73 | \$200 | 0% | |
| Eq Rental - Road Maintenance | \$30,868 | \$25,000 | \$36,180 | \$25,000 | 0% | |
| Contracted Labor | \$8,793 | \$65,000 | \$21,772 | \$20,000 | -69.2% | |
| Road Striping | \$6,109 | \$6,000 | \$6,321 | \$6,000 | 0% | |
| Litter Clean-Up | \$2,801 | \$3,500 | \$3,012 | \$3,500 | 0% | |
| Total Roadway: | \$243,052 | \$291,110 | \$264,617 | \$326,192 | 12.1% | |
| Total Streets - Maintenance: | \$323,508 | \$384,450 | \$321,351 | \$419,532 | 9.1% | |
| | | | | | | |
| Streets Admin & Overhead | | | | | | |
| General Administration Salaries | \$4,532 | \$2,180 | \$27,461 | \$52,180 | 2,293.6% | |
| General Services Salaries | \$3,078 | \$5,450 | \$2,733 | \$5,450 | 0% | |
| General Administration Benefits | \$902 | \$818 | \$11,641 | \$20,818 | 2,446.5% | |
| General Services Benefits | \$753 | \$1,635 | \$640 | \$1,635 | 0% | |
| Computer Services | \$337 | \$600 | \$612 | \$600 | 0% | |
| Contracted Services | \$31,465 | \$25,000 | \$26,174 | \$25,000 | 0% | |
| Audit Fee | \$4,171 | \$3,000 | | \$3,000 | 0% | |
| Travel - Streets | | \$500 | | \$500 | 0% | |
| Insurance | \$6,421 | \$7,150 | \$6,665 | \$10,900 | 52.4% | |
| Training - Streets | \$430 | \$500 | \$299 | \$500 | 0% | |
| Misc/Recording Fees/Dues | \$832 | \$1,000 | \$2,349 | \$1,000 | 0% | |
| Total Streets Admin & Overhead: | \$52,922 | \$47,833 | \$78,574 | \$121,583 | 154.2% | |
| | | | | | | |
| Streets - Planning | | | | | | |
| #14 ST Planning Professional Services | \$34,763 | | \$3,950 | \$25,000 | N/A | |
| Total Streets - Planning: | \$34,763 | | \$3,950 | \$25,000 | N/A | |
| | | | | | | |
| Public Works - Centralized Services | | | | | | |
| Maintenance Salary | \$27,689 | \$35,000 | \$28,456 | \$37,800 | 8% | |
| Maintenance Benefits | \$13,640 | \$17,000 | \$11,041 | \$18,360 | 8% | |
| Medical Physicals-Required | \$1,770 | \$2,000 | \$983 | \$2,000 | 0% | |
| Tires | \$6,448 | \$2,000 | | \$2,000 | 0% | |
| Gas and Oil | \$20,470 | \$20,000 | \$23,080 | \$25,000 | 25% | |
| Supplies | \$4,304 | \$3,000 | \$7,466 | \$3,000 | 0% | |
| General Gov. Admin | \$9,832 | \$14,158 | | \$13,134 | -7.2% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Insurance | \$10,055 | \$10,000 | \$5,459 | \$10,000 | 0% | |
| Heat & Lights | \$3,387 | \$3,000 | \$3,067 | \$3,000 | 0% | |
| Repairs/Supplies Contracted | \$15,149 | \$20,000 | \$17,579 | \$20,000 | 0% | |
| Training | | \$7,250 | \$450 | \$7,250 | 0% | |
| Total Public Works - Centralized Services: | \$112,743 | \$133,408 | \$97,581 | \$141,544 | 6.1% | |
| Park Facilities | | | | | | |
| Park Maintenance Salary | \$11,254 | \$25,000 | \$17,450 | \$27,000 | 8% | |
| Park Maintenance Benefits | \$6,043 | \$13,000 | \$8,512 | \$14,040 | 8% | |
| Parks Supplies | \$926 | \$2,000 | \$4,587 | \$2,000 | 0% | |
| Community Pool Support | \$20,000 | | | | N/A | |
| Eq Rental - Parks | \$4,347 | \$12,360 | \$7,894 | \$12,360 | 0% | |
| Parks Electricity | \$729 | \$500 | \$670 | \$500 | 0% | |
| Parks Water | \$1,993 | \$1,800 | \$1,563 | \$1,800 | 0% | |
| Parks - Contracted | | | \$975 | | 0% | |
| Total Park Facilities: | \$45,294 | \$54,660 | \$41,651 | \$57,700 | 5.6% | |
| Debt Service | | | | | | |
| Water | | | | | | |
| WA-SMART Meter Lease-Principal | \$28,419 | \$29,436 | \$62,826 | \$30,275 | 2.8% | |
| Base Res PWTF Loan Principal | \$23,273 | \$23,273 | \$23,273 | \$23,273 | 0% | |
| WA-SMART Meter Lease-Interest | \$8,696 | \$7,679 | \$7,243 | \$6,841 | -10.9% | |
| Base Reservoir PWTF Loan Interest | \$698 | \$582 | \$582 | \$465 | -20% | |
| Total Water: | \$61,087 | \$60,971 | \$93,924 | \$60,855 | -0.2% | |
| Sewer | | | | | | |
| Sewer Outfall - USDA RDA Principal | \$24,029 | \$24,694 | \$12,274 | \$25,377 | 2.8% | |
| WWTP Design-DOE Principal | | \$30,678 | \$13,889 | \$30,678 | 0% | |
| Sewer Outfall - USDA RDA Interest | \$8,641 | \$7,976 | \$4,061 | \$7,293 | -8.6% | |
| WWTP Design-DOE Interest | | \$18,901 | \$10,901 | \$18,901 | 0% | |
| Total Sewer: | \$32,670 | \$82,249 | \$41,125 | \$82,249 | 0% | |
| Total Debt Service: | \$93,757 | \$143,220 | \$135,049 | \$143,104 | -0.1% | |
| Capital Expenditures | | | | | | |
| Russell Avenue (Restor/Rehab) - Sal | \$146 | | | | 0% | |
| Water Connections - Salary | \$1,320 | \$5,000 | \$2,450 | \$5,400 | 8% | |
| Russell Avenue (Restor/Rehab) - Ben | \$58 | | | | 0% | |
| Water Connections - Benefits | \$590 | \$2,500 | \$1,104 | \$2,700 | 8% | |
| WWTP-Equipment | | | \$85,149 | | 0% | |

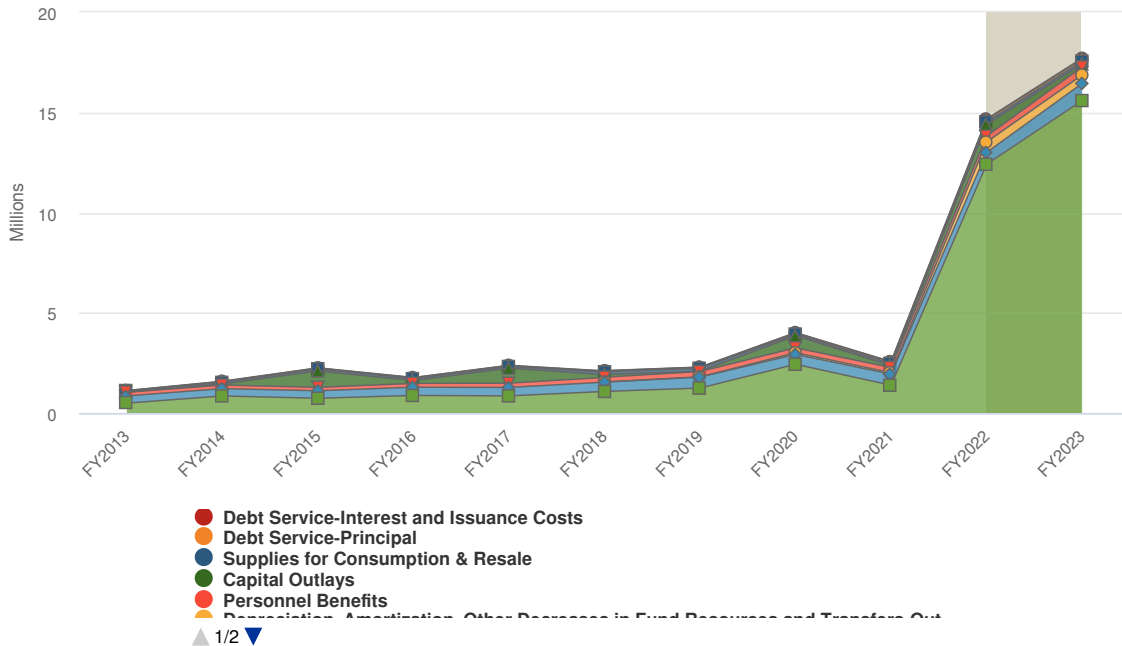
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| Eq Rental - Restor/Rehab (Russell Ave) | \$33 | | | | 0% | |
| Rock Creek Stormwater and Outfall | \$50,098 | \$134,000 | \$110,301 | | -100% | |
| Loop Rd Stormwater | | \$55,072 | \$48,130 | | -100% | |
| Kanaka Bridge Rebuild | \$9,040 | | | | 0% | |
| First St-Engineering Svc | \$34,436 | \$50,000 | \$27,239 | | -100% | |
| Columbia Ave-Consultant Services | | \$200,000 | \$34,816 | \$170,000 | -15% | |
| Eq Rental - Water Connections | \$432 | \$2,000 | \$769 | \$2,060 | 3% | |
| Loop Rd Waterline-Cont. Labor | | | | \$162,000 | N/A | |
| DOE Design-Consultant Svs | \$176,226 | | | | N/A | |
| Coll. Sys. Upgrades Consultant Svs | \$107,622 | \$455,070 | \$194,636 | \$155,016 | -65.9% | |
| Coll. Sys. Upgrades Construction Svs | \$53,358 | \$1,712,000 | \$1,461,627 | \$2,731,914 | 59.6% | |
| Collection Sys. Upgrades-PUD | \$8,904 | | \$14,713 | | 0% | |
| WWTP-Consultant Services | \$36,115 | | \$310,595 | | 0% | |
| WWTP-Construction Services | | \$8,500,000 | \$1,558,309 | \$11,000,000 | 29.4% | |
| WWTP Upgrades-PUD | \$39,638 | | \$3,664 | | 0% | |
| Main D Extension-Construction Services | | | \$381,217 | | 0% | |
| WW Upgrades-Permitting | \$1,450 | | \$9,941 | | 0% | |
| WW Equipment Purchase | | \$150,000 | | | -100% | |
| Water Plant Improvements-Contracted | \$736 | | \$61 | \$100,000 | N/A | |
| WA-Fixed Assets To Capitalize | \$100,202 | \$282,000 | \$1,156 | | -100% | |
| Equipment Purchase | | \$150,000 | \$108,372 | \$50,000 | -66.7% | |
| Total Capital Expenditures: | \$620,404 | \$11,697,642 | \$4,354,248 | \$14,379,090 | 22.9% | |
| | | | | | | |
| Interfund Transfers | | | | | | |
| Sewer | | | | | | |
| Transfer Out to 410 WW Sys. Upgrades | \$52,375 | \$500,000 | \$304,004 | \$400,000 | -20% | |
| Transfer Out To 406 WW Short Lived Assets | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Total Sewer: | \$74,154 | \$521,779 | \$304,004 | \$421,779 | -19.2% | |
| Total Interfund Transfers: | \$74,154 | \$521,779 | \$304,004 | \$421,779 | -19.2% | |
| Total Expenditures: | \$2,566,451 | \$14,672,880 | \$6,467,424 | \$17,703,093 | 20.7% | |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out | | | | | | |
| Transfer Out to 410 WW Sys. Upgrades | \$52,375 | \$500,000 | \$304,004 | \$400,000 | -20% | |
| Transfer Out To 406 WW Short Lived Assets | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out: | \$74,154 | \$521,779 | \$304,004 | \$421,779 | -19.2% | |
| Salaries and Wages | | | | | | |
| WA-Administrative Salary | \$1,629 | \$2,725 | \$16,171 | \$52,943 | 1,842.9% | |
| WA-Customer Services Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WA-Operations Plant Salary | \$68,991 | \$76,300 | \$49,739 | \$82,404 | 8% | |
| WA-Operations T & D Salary | \$70,390 | \$65,400 | \$60,074 | \$70,632 | 8% | |
| WW-Administrative Salary | \$17,143 | \$26,160 | \$39,035 | \$78,253 | 199.1% | |
| WW-Customer Service Salary | \$41,592 | \$45,780 | \$37,126 | \$54,020 | 18% | |
| WW Sampling Salary | \$660 | \$4,000 | \$114 | \$4,000 | 0% | |
| WW-Operations Plant Salary | \$107,063 | \$115,000 | \$81,849 | \$124,200 | 8% | |
| WW-Operations Coll. Salary | \$28,466 | \$25,300 | \$29,169 | \$42,324 | 67.3% | |
| Snow Removal - Salary | \$12,247 | \$19,620 | \$7,220 | \$19,620 | 0% | |
| Storm Drain Maint - Salaries | \$14,468 | \$12,000 | \$7,136 | \$12,000 | 0% | |
| Road Maintenance - Salaries | \$99,175 | \$79,570 | \$99,212 | \$133,441 | 67.7% | |
| General Administration Salaries | \$4,532 | \$2,180 | \$27,461 | \$52,180 | 2,293.6% | |
| General Services Salaries | \$3,078 | \$5,450 | \$2,733 | \$5,450 | 0% | |
| Maintenance Salary | \$27,689 | \$35,000 | \$28,456 | \$37,800 | 8% | |
| Park Maintenance Salary | \$11,254 | \$25,000 | \$17,450 | \$27,000 | 8% | |
| Russell Avenue (Restor/Rehab) - Sal | \$146 | | | | 0% | |
| Water Connections - Salary | \$1,320 | \$5,000 | \$2,450 | \$5,400 | 8% | |
| Total Salaries and Wages: | \$551,435 | \$590,265 | \$542,519 | \$855,688 | 45% | |
| Personnel Benefits | | | | | | |
| WA-Administrative Benefits | \$330 | \$1,090 | \$7,388 | \$21,177 | 1,842.9% | |
| WA-Customer Services Benefits | \$11,134 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WA-Operations Plant Benefits | \$31,956 | \$38,150 | \$18,567 | \$41,202 | 8% | |
| WA-Operations T & D Benefits | \$33,595 | \$32,700 | \$22,051 | \$35,316 | 8% | |
| WW-Administrative Benefits | \$3,409 | \$11,990 | \$15,029 | \$32,949 | 174.8% | |
| WW-Customer Service Benefits | \$11,138 | \$14,715 | \$9,476 | \$17,364 | 18% | |
| WW Sampling Benefits | \$338 | \$2,500 | \$38 | \$2,500 | 0% | |
| WW-Operations Plant Benefits | \$61,194 | \$71,300 | \$29,933 | \$77,004 | 8% | |
| WW-Operations Coll. Benefits | \$13,471 | \$12,650 | \$10,570 | \$15,662 | 23.8% | |
| Snow Removal - Benefits | \$5,528 | \$8,720 | \$2,436 | \$8,720 | 0% | |
| Storm Drain Maint - Benefits | \$7,170 | \$7,000 | \$2,619 | \$7,000 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Road Maintenance - Benefits | \$50,607 | \$38,150 | \$48,842 | \$64,595 | 69.3% | |
| General Administration Benefits | \$902 | \$818 | \$11,641 | \$20,818 | 2,446.5% | |
| General Services Benefits | \$753 | \$1,635 | \$640 | \$1,635 | 0% | |
| Maintenance Benefits | \$13,640 | \$17,000 | \$11,041 | \$18,360 | 8% | |
| Medical Physicals-Required | \$1,770 | \$2,000 | \$983 | \$2,000 | 0% | |
| Park Maintenance Benefits | \$6,043 | \$13,000 | \$8,512 | \$14,040 | 8% | |
| Russell Avenue (Restor/Rehab) - Ben | \$58 | | | | 0% | |
| Water Connections - Benefits | \$590 | \$2,500 | \$1,104 | \$2,700 | 8% | |
| Total Personnel Benefits: | \$253,626 | \$290,633 | \$210,346 | \$400,405 | 37.8% | |
| Supplies for Consumption & Resale | | | | | | |
| WA-Office Supplies And Postage | \$1,486 | \$4,050 | \$903 | \$4,172 | 3% | |
| WA-Operating Supplies | \$32,173 | \$35,000 | \$26,292 | \$36,050 | 3% | |
| WA-Chemicals Plant | \$11,089 | \$10,300 | \$12,213 | \$10,609 | 3% | |
| WA-Small Tools/Minor Equipment | | \$2,500 | \$2,264 | \$2,575 | 3% | |
| WW-Office Supplies & Postage | \$1,567 | \$4,300 | \$1,261 | \$4,429 | 3% | |
| WW Sampling Supplies | | \$500 | | \$515 | 3% | |
| WW-Operating Supplies | \$2,289 | \$10,000 | \$12,940 | \$10,300 | 3% | |
| WW-Maintenance Supplies | \$5,699 | \$10,000 | \$1,484 | \$10,300 | 3% | |
| Snow Removal - Supplies | \$393 | \$1,000 | | \$1,000 | 0% | |
| Traffic Devices | \$11,456 | \$12,000 | \$11,080 | \$12,000 | 0% | |
| Storm Drain Maint - Supplies | \$96 | \$2,000 | \$2,040 | \$2,000 | 0% | |
| Supplies | \$6,849 | \$15,000 | \$45,186 | \$15,000 | 0% | |
| Tires | \$6,448 | \$2,000 | | \$2,000 | 0% | |
| Gas and Oil | \$20,470 | \$20,000 | \$23,080 | \$25,000 | 25% | |
| Supplies | \$4,304 | \$3,000 | \$7,466 | \$3,000 | 0% | |
| Parks Supplies | \$926 | \$2,000 | \$4,587 | \$2,000 | 0% | |
| WWTP-Equipment | | | \$85,149 | | 0% | |
| Total Supplies for Consumption & Resale: | \$105,246 | \$133,650 | \$235,945 | \$140,950 | 5.5% | |
| Services and Pass-Through Payments | | | | | | |
| General Admin Fee | \$69,836 | \$95,459 | | \$93,676 | -1.9% | |
| WA-Audit Fee | \$5,561 | \$6,000 | | \$6,180 | 3% | |
| WA-Op. Permit(DOH)/Other Fees | \$8,405 | \$5,150 | \$7,259 | \$5,305 | 3% | |
| WA-Dues & Membership/Filing Fees | \$143 | \$2,000 | \$1,076 | \$2,060 | 3% | |
| WA-Admin Planning Water - Consulting | \$634 | \$27,000 | \$52,613 | \$52,000 | 92.6% | |
| WA-Travel | | \$2,000 | \$1,450 | \$2,060 | 3% | |
| WA-Training | \$1,925 | \$2,000 | \$4,874 | \$2,060 | 3% | |
| WA-Computer Services/Repair | \$7,778 | \$6,000 | \$6,218 | \$6,180 | 3% | |
| WA-EBPP Fees | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|---------------|-----------------|---------------|-----------------|--|-------|
| WA-Services | | \$4,900 | \$4,690 | \$4,900 | 0% | |
| WA-Telephone | \$1,554 | \$2,000 | \$1,364 | \$2,060 | 3% | |
| WA-Telemetry/Meter Services | \$3,851 | \$4,000 | \$4,851 | \$4,120 | 3% | |
| WA-Insurance | \$14,076 | \$21,000 | \$23,641 | \$32,630 | 55.4% | |
| WA-Electricity | \$26,276 | \$24,000 | \$21,032 | \$24,720 | 3% | |
| WA-Prof Services - General | \$17,177 | \$82,770 | \$3,779 | \$85,253 | 3% | |
| WA-Taxes | \$42,150 | \$40,016 | \$33,611 | \$41,216 | 3% | |
| WA-Repair-Contracted Labor | \$7,255 | \$20,000 | \$17,276 | \$20,600 | 3% | |
| WA-Testing | \$5,647 | \$5,000 | \$4,979 | \$5,150 | 3% | |
| WA-Eq Rental - Water | \$39,420 | \$53,000 | \$33,682 | \$54,590 | 3% | |
| WW-General Admin Fee | \$80,802 | \$106,256 | | \$105,721 | -0.5% | |
| WW-Audit Fee | \$5,561 | \$8,000 | | \$8,240 | 3% | |
| WW-Permit Fees/DOE | \$3,371 | \$2,500 | \$3,481 | \$2,575 | 3% | |
| WW-Advertising | \$918 | | | | 0% | |
| WW-Dues & Membership/filing Fees | \$973 | \$1,000 | \$668 | \$1,030 | 3% | |
| WW-Admin Planning Sewer - Consulting | \$3,354 | \$30,000 | \$8,050 | \$55,900 | 86.3% | |
| WW-Travel | | \$1,500 | | \$1,545 | 3% | |
| WW-Training | \$977 | \$3,000 | \$1,706 | \$3,090 | 3% | |
| WW-Computer Services/Repair | \$6,823 | \$5,000 | \$4,485 | \$5,150 | 3% | |
| WW-EBPP Fees Sewer | \$3,311 | \$3,000 | \$2,372 | \$3,090 | 3% | |
| Sewer Operations-Services | | \$4,800 | \$4,690 | \$4,800 | 0% | |
| Sewer Telephone | \$4,519 | \$4,600 | \$3,756 | \$4,738 | 3% | |
| Sewer Insurance | \$7,542 | \$21,125 | \$20,606 | \$25,759 | 21.9% | |
| Sewer Taxes | \$27,115 | \$41,458 | \$23,477 | \$41,458 | 0% | |
| WW Sampling Professional Services | \$1,869 | \$7,000 | | \$7,210 | 3% | |
| WW Industrial Pretreatment Services | | \$4,000 | | \$4,120 | 3% | |
| WW Sampling Equipment Rental | \$216 | | \$395 | | 0% | |
| WW-Solids Hauling & Disposal | \$98,393 | \$120,000 | \$78,305 | \$123,600 | 3% | |
| WW-Plant Services | | | \$3,593 | | 0% | |
| Sewer Operations Testing | \$15,103 | \$21,000 | \$13,100 | \$21,630 | 3% | |
| WW-Electricity | \$19,301 | \$26,000 | \$17,622 | \$26,780 | 3% | |
| WW-Plant Water | \$19,141 | \$21,000 | \$17,060 | \$21,630 | 3% | |
| WW-Repair (Contract Serv) T&D | \$12,829 | \$120,000 | \$123,518 | \$123,600 | 3% | |
| Eq Rental - Sewer | \$39,865 | \$45,000 | \$44,982 | \$46,350 | 3% | |
| WW-Coll Electricity | \$3,129 | \$5,000 | \$3,778 | \$5,150 | 3% | |
| WW-Coll. Water | \$403 | \$450 | \$318 | \$464 | 3% | |
| Snow Removal-Services | | | \$1,310 | | 0% | |
| Eq Rental - Snow Removal | \$3,848 | \$4,000 | \$2,516 | \$4,000 | 0% | |
| Electricity - Street Lights | \$15,836 | \$16,000 | \$14,725 | \$16,000 | 0% | |
| Street Water | \$3,166 | \$3,000 | \$1,917 | \$3,000 | 0% | |

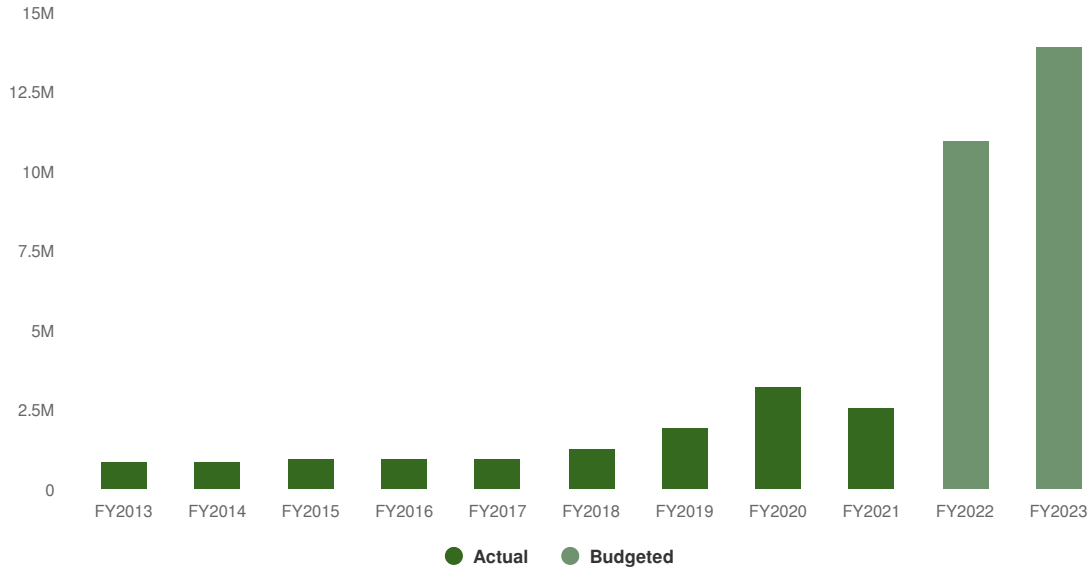
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|---------------|-----------------|---------------|-----------------|--|-------|
| Repair/maintenance - ST Lights | \$976 | \$3,000 | \$604 | \$3,000 | 0% | |
| Eq Rental - Storm Drain Maint | \$3,577 | \$3,000 | \$1,915 | \$3,000 | 0% | |
| Dewatering Electricity Chesser | \$1,513 | \$1,300 | \$1,215 | \$1,300 | 0% | |
| Storm Drain Maint - Contrlabor | \$182 | \$700 | | \$700 | 0% | |
| General Admin Fees | \$37,709 | \$54,290 | | \$54,056 | -0.4% | |
| Street Services | | \$4,400 | \$4,020 | \$4,400 | 0% | |
| Telephone | \$141 | \$200 | \$73 | \$200 | 0% | |
| Eq Rental - Road Maintenance | \$30,868 | \$25,000 | \$36,180 | \$25,000 | 0% | |
| Contracted Labor | \$8,793 | \$65,000 | \$21,772 | \$20,000 | -69.2% | |
| Road Striping | \$6,109 | \$6,000 | \$6,321 | \$6,000 | 0% | |
| Litter Clean-Up | \$2,801 | \$3,500 | \$3,012 | \$3,500 | 0% | |
| Computer Services | \$337 | \$600 | \$612 | \$600 | 0% | |
| Contracted Servcies | \$31,465 | \$25,000 | \$26,174 | \$25,000 | 0% | |
| Audit Fee | \$4,171 | \$3,000 | | \$3,000 | 0% | |
| Travel - Streets | | \$500 | | \$500 | 0% | |
| Insurance | \$6,421 | \$7,150 | \$6,665 | \$10,900 | 52.4% | |
| Training - Streets | \$430 | \$500 | \$299 | \$500 | 0% | |
| Misc/Recording Fees/Dues | \$832 | \$1,000 | \$2,349 | \$1,000 | 0% | |
| #14 ST Planning Professional Services | \$34,763 | | \$3,950 | \$25,000 | N/A | |
| General Gov. Admin | \$9,832 | \$14,158 | | \$13,134 | -7.2% | |
| Insurance | \$10,055 | \$10,000 | \$5,459 | \$10,000 | 0% | |
| Heat & Lights | \$3,387 | \$3,000 | \$3,067 | \$3,000 | 0% | |
| Repairs/Supplies Contracted | \$15,149 | \$20,000 | \$17,579 | \$20,000 | 0% | |
| Training | | \$7,250 | \$450 | \$7,250 | 0% | |
| Community Pool Support | \$20,000 | | | | N/A | |
| Eq Rental - Parks | \$4,347 | \$12,360 | \$7,894 | \$12,360 | 0% | |
| Parks Electricity | \$729 | \$500 | \$670 | \$500 | 0% | |
| Parks Water | \$1,993 | \$1,800 | \$1,563 | \$1,800 | 0% | |
| Parks - Contracted | | | \$975 | | 0% | |
| Eq Rental - Restor/Rehab (Russell Ave) | \$33 | | | | 0% | |
| Rock Creek Stormwater and Outfall | \$50,098 | \$134,000 | \$110,301 | | -100% | |
| Loop Rd Stormwater | | \$55,072 | \$48,130 | | -100% | |
| Kanaka Bridge Rebuild | \$9,040 | | | | 0% | |
| First St-Engineering Svc | \$34,436 | \$50,000 | \$27,239 | | -100% | |
| Columbia Ave-Consultant Services | | \$200,000 | \$34,816 | \$170,000 | -15% | |
| Eq Rental - Water Connections | \$432 | \$2,000 | \$769 | \$2,060 | 3% | |
| Loop Rd Waterline-Cont. Labor | | | | \$162,000 | N/A | |
| DOE Design-Consultant Svs | \$176,226 | | | | N/A | |
| Coll. Sys. Upgrades Consultant Svs | \$107,622 | \$455,070 | \$194,636 | \$155,016 | -65.9% | |
| Coll. Sys. Upgrades Construction Svs | \$53,358 | \$1,712,000 | \$1,461,627 | \$2,731,914 | 59.6% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|---------------------|--------------------|---------------------|--|-------|
| Collection Sys. Upgrades-PUD | \$8,904 | | \$14,713 | | 0% | |
| WWTP-Consultant Services | \$36,115 | | \$310,595 | | 0% | |
| WWTP-Construction Services | | \$8,500,000 | \$1,558,309 | \$11,000,000 | 29.4% | |
| WWTP Upgrades-PUD | \$39,638 | | \$3,664 | | 0% | |
| Main D Extension-Construction Services | | | \$381,217 | | 0% | |
| WW Upgrades-Permitting | \$1,450 | | \$9,941 | | 0% | |
| Total Services and Pass-Through Payments: | \$1,387,294 | \$12,411,334 | \$4,929,972 | \$15,591,168 | 25.6% | |
| Capital Outlays | | | | | | |
| WW Equipment Purchase | | \$150,000 | | | -100% | |
| Water Plant Improvements-Contracted | \$736 | | \$61 | \$100,000 | N/A | |
| WA-Fixed Assets To Capitalize | \$100,202 | \$282,000 | \$1,156 | | -100% | |
| Equipment Purchase | | \$150,000 | \$108,372 | \$50,000 | -66.7% | |
| Total Capital Outlays: | \$100,939 | \$582,000 | \$109,589 | \$150,000 | -74.2% | |
| Debt Service-Principal | | | | | | |
| WA-SMART Meter Lease-Principal | \$28,419 | \$29,436 | \$62,826 | \$30,275 | 2.8% | |
| Base Res PWTF Loan Principal | \$23,273 | \$23,273 | \$23,273 | \$23,273 | 0% | |
| Sewer Outfall - USDA RDA Principal | \$24,029 | \$24,694 | \$12,274 | \$25,377 | 2.8% | |
| WWTP Design-DOE Principal | | \$30,678 | \$13,889 | \$30,678 | 0% | |
| Total Debt Service-Principal: | \$75,722 | \$108,081 | \$112,262 | \$109,604 | 1.4% | |
| Debt Service-Interest and Issuance Costs | | | | | | |
| WA-SMART Meter Lease-Interest | \$8,696 | \$7,679 | \$7,243 | \$6,841 | -10.9% | |
| Base Reservoir PWTF Loan Interest | \$698 | \$582 | \$582 | \$465 | -20% | |
| Sewer Outfall - USDA RDA Interest | \$8,641 | \$7,976 | \$4,061 | \$7,293 | -8.6% | |
| WWTP Design-DOE Interest | | \$18,901 | \$10,901 | \$18,901 | 0% | |
| Total Debt Service-Interest and Issuance Costs: | \$18,035 | \$35,139 | \$22,787 | \$33,500 | -4.7% | |
| Total Expense Objects: | \$2,566,451 | \$14,672,880 | \$6,467,424 | \$17,703,093 | 20.7% | |

Revenues Summary

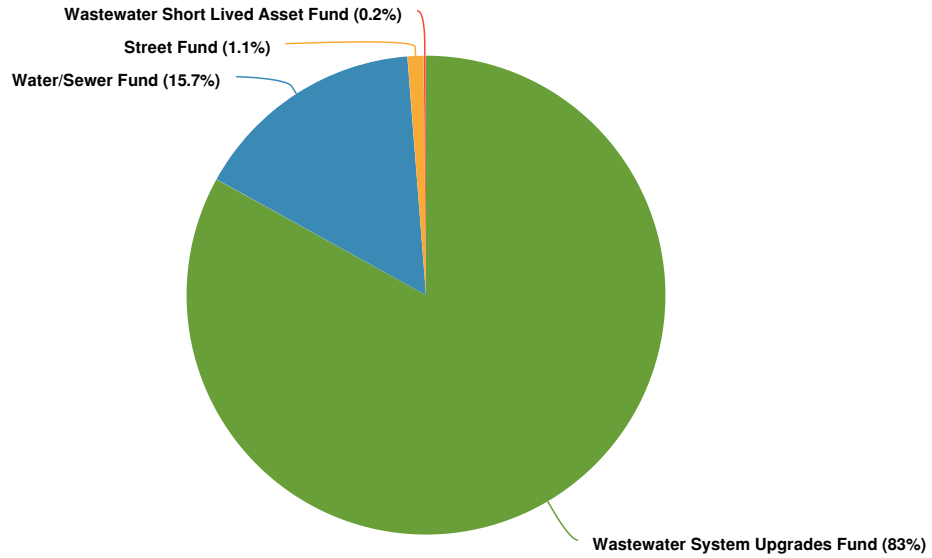
\$13,929,554 **\$2,986,269**
(27.29% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

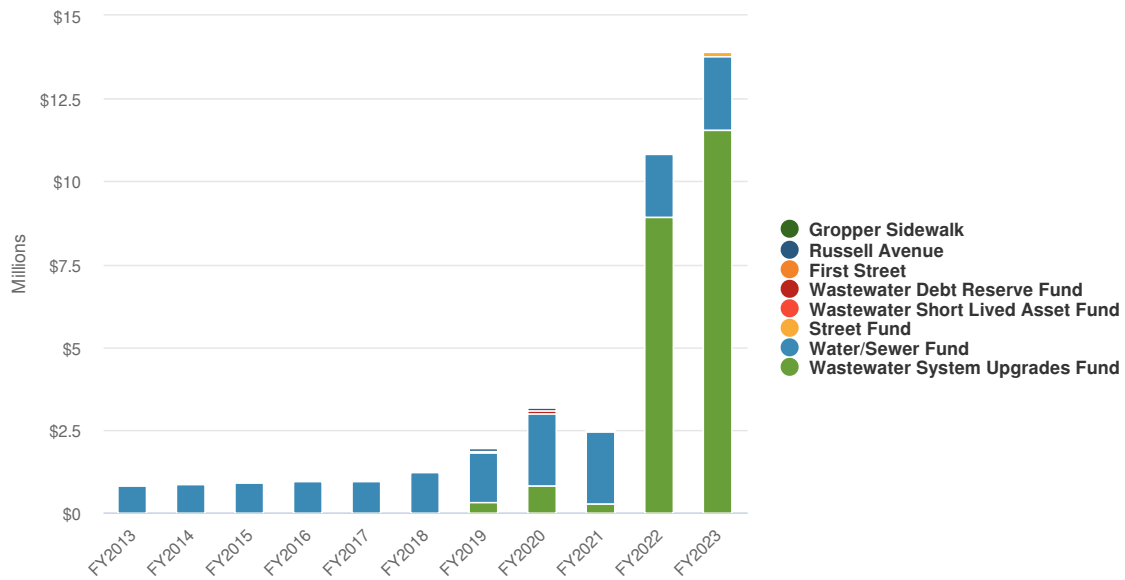


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

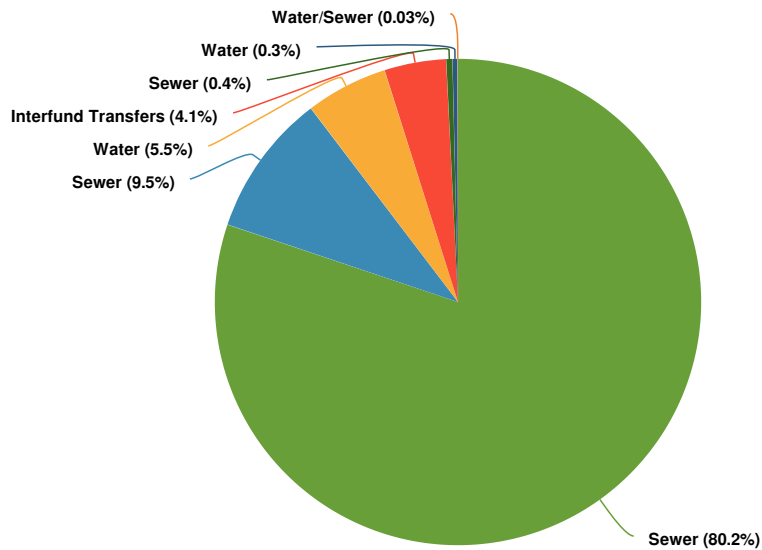


| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|-----------------|-----------------|-----------------|------------------|--|-------|
| Street Fund | | | | | | |
| Transfer In From General Fund | | | | \$150,000 | N/A | |
| Transfer In From CIP | | \$30,000 | | | -100% | |
| Transfer In from Russell Ave Project | \$66,995 | \$24,820 | \$24,820 | | -100% | |
| Total Street Fund: | \$66,995 | \$54,820 | \$24,820 | \$150,000 | 173.6% | |
| First Street | | | | | | |
| First St-Transfer In From Streets | | \$50,000 | \$27,239 | | -100% | |
| First St-Transfer In From CIP | \$10,591 | | | | 0% | |
| Total First Street: | \$10,591 | \$50,000 | \$27,239 | | -100% | |
| Water/Sewer Fund | | | | | | |
| Water Sales | \$765,918 | \$661,500 | \$707,148 | \$744,575 | 12.6% | |
| Turn on Fees | \$366 | \$1,500 | \$348 | \$1,500 | 0% | |
| Disconnect/Nonpayment Fee | \$204 | \$1,000 | \$1,392 | \$1,000 | 0% | |
| Water Construction Hookup | \$335 | | | | 0% | |
| Hydrant Rental - External | \$483 | \$600 | \$2,445 | \$600 | 0% | |
| Hydrant Rental-Internal (fire) | \$8,000 | \$4,000 | | \$4,000 | 0% | |
| Installation Water | \$17,969 | \$10,000 | \$13,193 | \$10,000 | 0% | |
| Sewer Service Income | \$1,004,474 | \$1,019,138 | \$987,260 | \$1,322,008 | 29.7% | |
| BOD Surcharge | \$43,260 | | \$28,160 | | 0% | |
| Downspout-Sump Pump Discharge | \$5,860 | | \$4,610 | | 0% | |
| Installation Sewer | \$75 | \$300 | | \$300 | 0% | |
| Water Capital Contributions | \$192,278 | \$94,644 | \$105,656 | \$46,674 | -50.7% | |

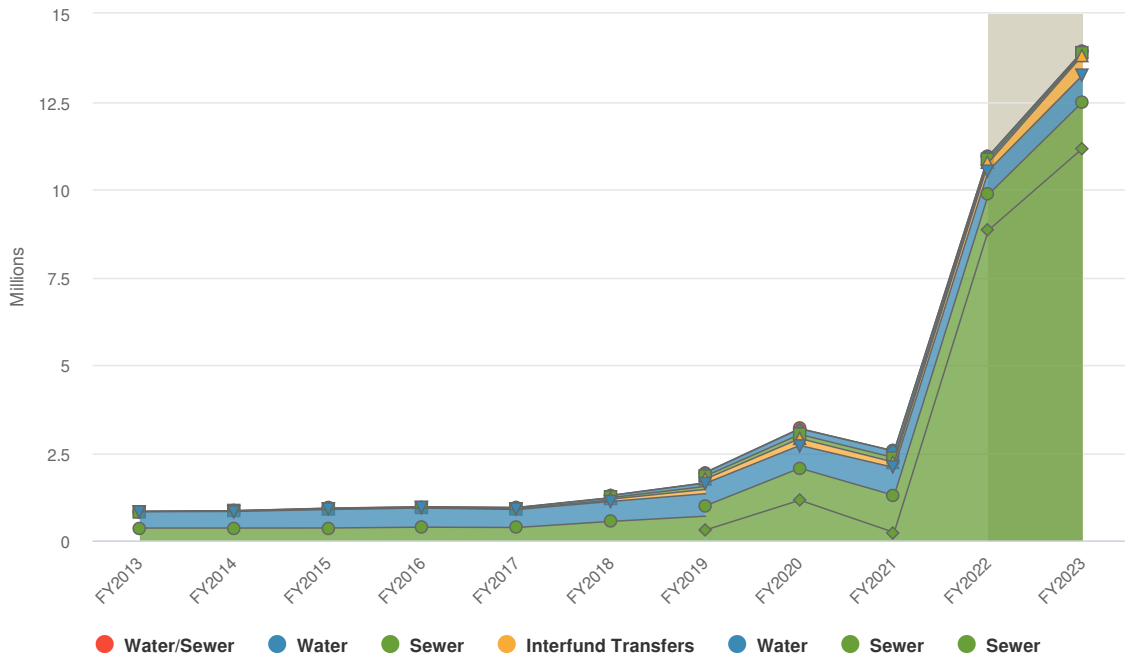
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| Sewer Capital Contributions | \$127,327 | \$86,591 | \$105,170 | \$56,532 | -34.7% | |
| Sewer Miscellaneous Income | | | \$55 | | 0% | |
| Interest on Investments - W/S | -\$791 | \$4,000 | \$9,168 | \$4,000 | 0% | |
| Other Miscellaneous/NSF Fee Recovery | \$282 | | | | 0% | |
| Total Water/Sewer Fund: | \$2,166,041 | \$1,883,272 | \$1,964,606 | \$2,191,189 | 16.4% | |
| Wastewater Short Lived Asset Fund | | | | | | |
| WWSLA-Transfers In | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Total Wastewater Short Lived Asset Fund: | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Wastewater System Upgrades Fund | | | | | | |
| USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades | | \$333,414 | \$43,209 | \$539,586 | 61.8% | |
| DOE Construction Loan | \$228,427 | \$8,500,000 | \$2,060,035 | \$10,627,000 | 25% | |
| Transfer In from Water/Sewer Fund | \$52,375 | \$100,000 | \$304,004 | \$400,000 | 300% | |
| Total Wastewater System Upgrades Fund: | \$280,802 | \$8,933,414 | \$2,407,248 | \$11,566,586 | 29.5% | |
| Total: | \$2,546,208 | \$10,943,286 | \$4,423,914 | \$13,929,554 | 27.3% | |

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|--------------------|--------------------|--|-------|
| Revenue Source | | | | | | |
| Charges for Goods & Services | | | | | | |
| Water | | | | | | |
| Water Sales | \$765,918 | \$661,500 | \$707,148 | \$744,575 | 12.6% | |
| Turn on Fees | \$366 | \$1,500 | \$348 | \$1,500 | 0% | |
| Disconnect/Nonpayment Fee | \$204 | \$1,000 | \$1,392 | \$1,000 | 0% | |
| Water Construction Hookup | \$335 | | | | 0% | |
| Hydrant Rental - External | \$483 | \$600 | \$2,445 | \$600 | 0% | |
| Hydrant Rental-Internal (fire) | \$8,000 | \$4,000 | | \$4,000 | 0% | |
| Installation Water | \$17,969 | \$10,000 | \$13,193 | \$10,000 | 0% | |
| Total Water: | \$793,275 | \$678,600 | \$724,527 | \$761,675 | 12.2% | |
| Sewer | | | | | | |
| Sewer Service Income | \$1,004,474 | \$1,019,138 | \$987,260 | \$1,322,008 | 29.7% | |
| BOD Surcharge | \$43,260 | | \$28,160 | | 0% | |
| Downspout-Sump Pump Discharge | \$5,860 | | \$4,610 | | 0% | |
| Installation Sewer | \$75 | \$300 | | \$300 | 0% | |
| Total Sewer: | \$1,053,670 | \$1,019,438 | \$1,020,031 | \$1,322,308 | 29.7% | |
| Total Charges for Goods & Services: | \$1,846,945 | \$1,698,038 | \$1,744,558 | \$2,083,983 | 22.7% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| Interest & Other Earnings | | | | | | |
| Water | | | | | | |
| Water Capital Contributions | \$192,278 | \$94,644 | \$105,656 | \$46,674 | -50.7% | |
| Total Water: | \$192,278 | \$94,644 | \$105,656 | \$46,674 | -50.7% | |
| Sewer | | | | | | |
| Sewer Capital Contributions | \$127,327 | \$86,591 | \$105,170 | \$56,532 | -34.7% | |
| Sewer Miscellaneous Income | | | \$55 | | 0% | |
| Total Sewer: | \$127,327 | \$86,591 | \$105,225 | \$56,532 | -34.7% | |
| Water/Sewer | | | | | | |
| Interest on Investments - W/S | -\$791 | \$4,000 | \$9,168 | \$4,000 | 0% | |
| Other Miscellaneous/NSF Fee Recovery | \$282 | | | | 0% | |
| Total Water/Sewer: | -\$509 | \$4,000 | \$9,168 | \$4,000 | 0% | |
| Total Interest & Other Earnings: | \$319,096 | \$185,235 | \$220,048 | \$107,206 | -42.1% | |
| Other Financing Sources | | | | | | |
| Sewer | | | | | | |
| USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades | | \$333,414 | \$43,209 | \$539,586 | 61.8% | |
| DOE Construction Loan | \$228,427 | \$8,500,000 | \$2,060,035 | \$10,627,000 | 25% | |
| Total Sewer: | \$228,427 | \$8,833,414 | \$2,103,244 | \$11,166,586 | 26.4% | |
| Total Other Financing Sources: | \$228,427 | \$8,833,414 | \$2,103,244 | \$11,166,586 | 26.4% | |
| Interfund Transfers | | | | | | |
| Sewer | | | | | | |
| WWSLA-Transfers In | \$21,779 | \$21,779 | | \$21,779 | 0% | |
| Transfer In from Water/Sewer Fund | \$52,375 | \$100,000 | \$304,004 | \$400,000 | 300% | |
| Total Sewer: | \$74,154 | \$121,779 | \$304,004 | \$421,779 | 246.3% | |
| Street | | | | | | |
| Transfer In From General Fund | | | | \$150,000 | N/A | |
| Transfer In From CIP | | \$30,000 | | | -100% | |
| Transfer In from Russell Ave Project | \$66,995 | \$24,820 | \$24,820 | | -100% | |
| First St-Transfer In From Streets | | \$50,000 | \$27,239 | | -100% | |
| First St-Transfer In From CIP | \$10,591 | | | | 0% | |
| Total Street: | \$77,586 | \$104,820 | \$52,059 | \$150,000 | 43.1% | |
| Total Interfund Transfers: | \$151,740 | \$226,599 | \$356,063 | \$571,779 | 152.3% | |
| Total Revenue Source: | \$2,546,208 | \$10,943,286 | \$4,423,914 | \$13,929,554 | 27.3% | |

Organizational Chart

Goal #1

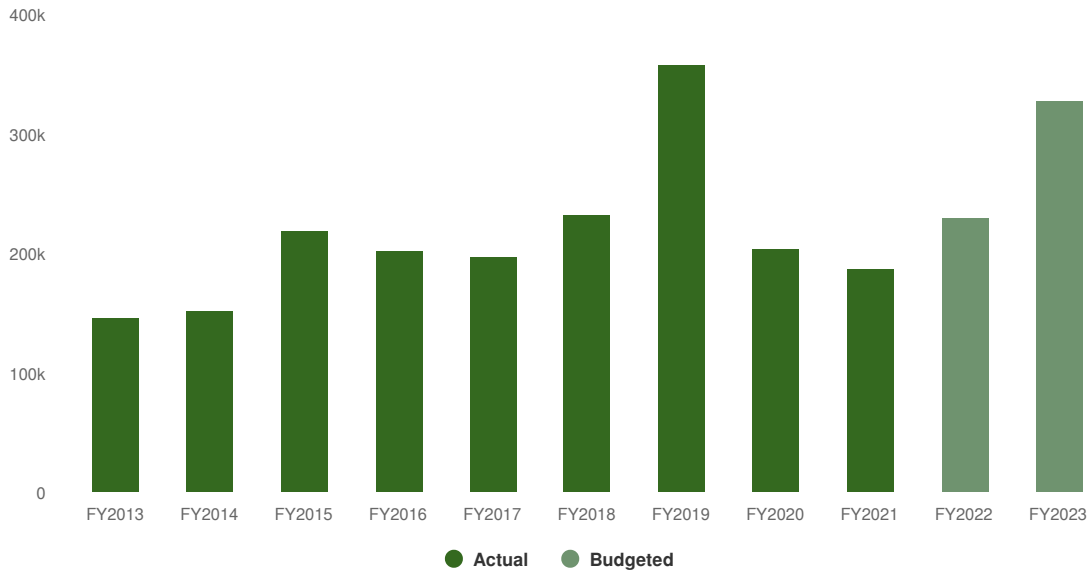
Goal #2

Community Development

Expenditures Summary

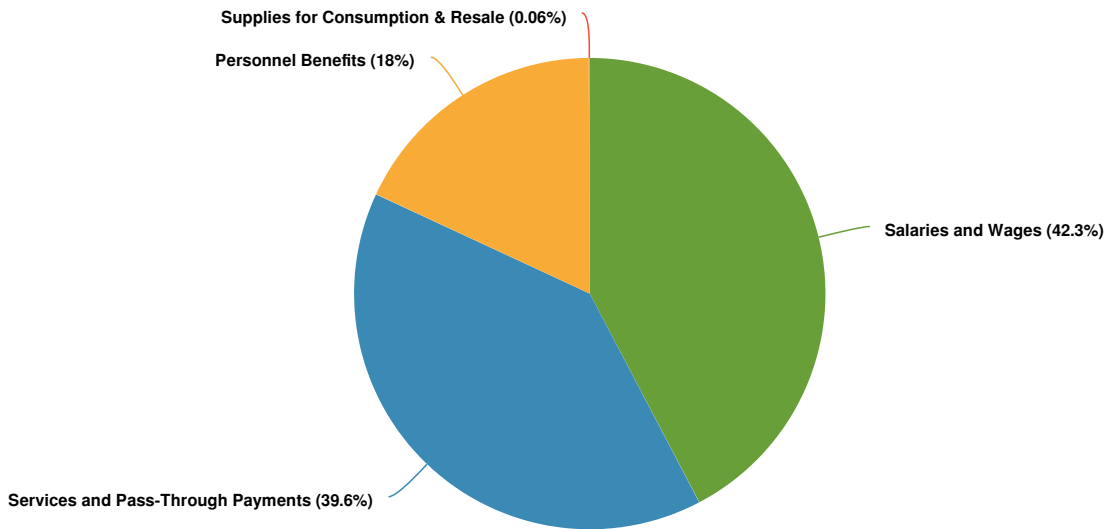
\$328,040 **\$98,454**
(42.88% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

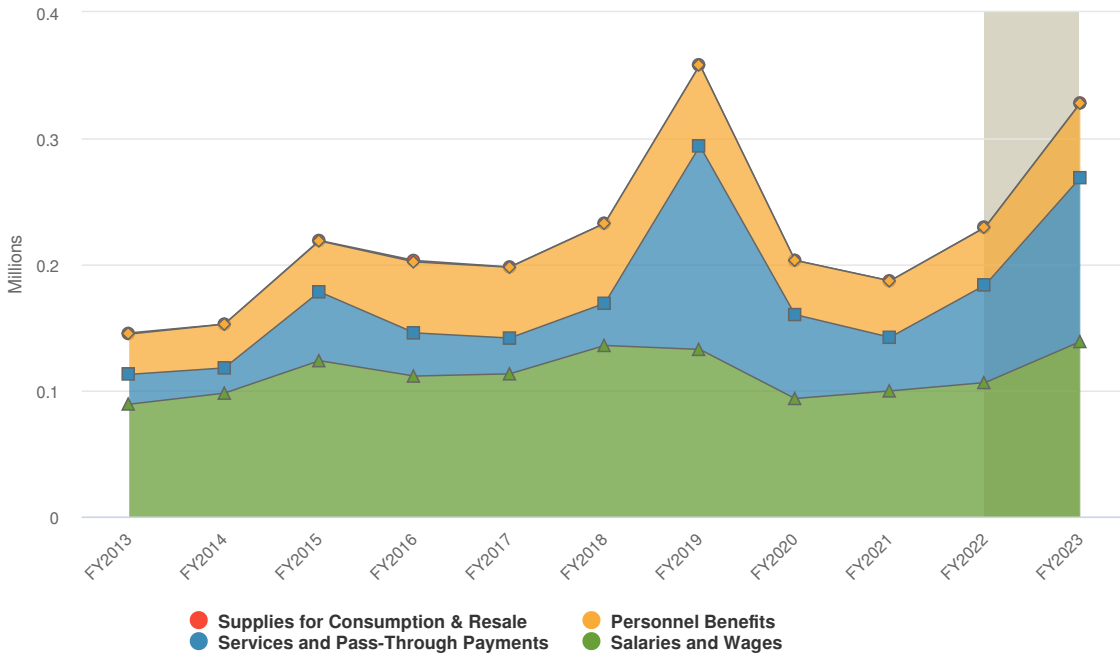


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



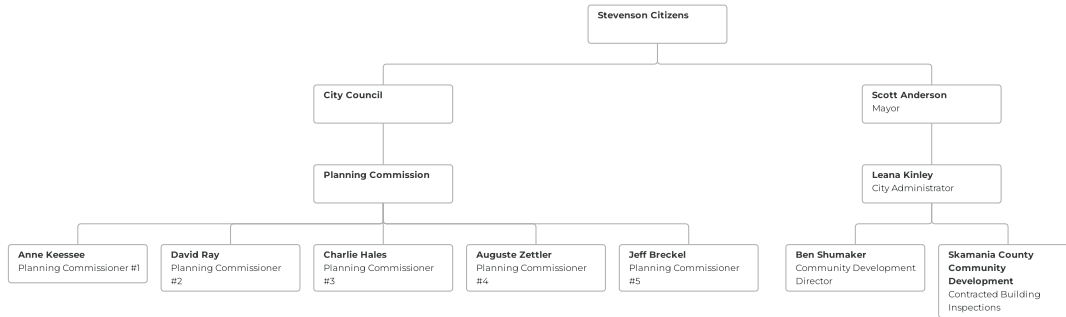
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Salaries and Wages | | | | | | |
| Building Inspector Salary | \$293 | | | | N/A | |
| Current Planning Salary | | \$50,000 | \$28,136 | | -100% | |
| Current Planning Salary | | | | \$75,000 | N/A | |
| Planning Salary | \$94,565 | \$50,000 | \$34,844 | \$57,500 | 15% | |
| Planning Recorder - Salaries | \$1,048 | \$1,800 | \$1,287 | \$1,800 | 0% | |
| Planning Commission Salaries | \$3,750 | \$4,500 | \$3,375 | \$4,500 | 0% | |
| Total Salaries and Wages: | \$99,656 | \$106,300 | \$67,642 | \$138,800 | 30.6% | |
| Personnel Benefits | | | | | | |
| Building Inspector Benefits | \$155 | | | | N/A | |
| Current Planning Benefits | | \$22,500 | \$13,417 | | -100% | |
| Current Planning Benefits | | | | \$32,500 | N/A | |
| Planning Benefits | \$44,212 | \$22,500 | \$16,618 | \$25,875 | 15% | |
| Planning Recorder - Benefits | \$88 | \$180 | \$109 | \$180 | 0% | |
| Planning Commission Benefits | \$281 | \$500 | \$258 | \$500 | 0% | |
| Total Personnel Benefits: | \$44,736 | \$45,680 | \$30,403 | \$59,055 | 29.3% | |
| Supplies for Consumption & Resale | | | | | | |
| Planning Supplies | \$65 | \$200 | \$44 | \$200 | 0% | |
| Total Supplies for Consumption & Resale: | \$65 | \$200 | \$44 | \$200 | 0% | |
| Services and Pass-Through Payments | | | | | | |
| Air Pollution Authority | \$459 | \$500 | \$444 | \$500 | 0% | |
| Water Runoff Testing | \$1,275 | | | | N/A | |
| Current Planning/ Building Consulting Services | \$1,926 | \$15,000 | \$12,236 | \$15,000 | 0% | |
| Eq Rental - Building Dept | \$87 | | | | N/A | |
| Training & Tuition - Building Dept | \$80 | | | | N/A | |
| Planning & Professional Assist | \$23,785 | \$30,000 | \$8,494 | \$82,000 | 173.3% | |
| Planning Publication | \$382 | \$1,000 | \$911 | \$1,000 | 0% | |
| Travel - Planning/Prof Assistance | | \$1,500 | \$160 | \$1,500 | 0% | |
| Training & Tuition - Planning | \$27 | \$1,500 | \$1,281 | \$1,500 | 0% | |
| Dues & Membership - Planning | \$445 | \$600 | | \$600 | 0% | |
| Planning Filing Fees/Misc | \$76 | \$200 | \$314 | \$200 | 0% | |
| EDC Assessment | \$12,890 | \$25,906 | \$12,809 | \$26,485 | 2.2% | |
| MCEDD Services | \$1,103 | \$1,200 | \$1,208 | \$1,200 | 0% | |
| Total Services and Pass-Through Payments: | \$42,534 | \$77,406 | \$37,857 | \$129,985 | 67.9% | |
| Total Expense Objects: | \$186,991 | \$229,586 | \$135,946 | \$328,040 | 42.9% | |

Organizational Chart



Goal #1

Goal #2

CAPITAL IMPROVEMENTS

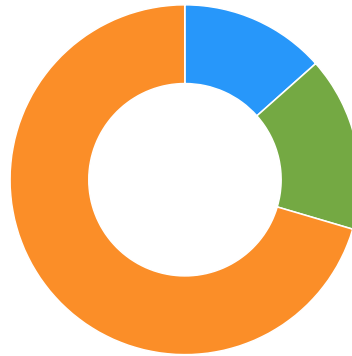
Capital Improvements: One-year Plan

Total Capital Requested

\$372,000

5 Capital Improvement Projects

Total Funding Requested by Source



| | |
|--------------------------------|---------------------|
| ● Equipment Service Fund (13%) | \$50,000.00 |
| ● General Fund (16%) | \$60,000.00 |
| ● Water/Sewer Fund (70%) | \$262,000.00 |
| TOTAL | \$372,000.00 |

Centralized Services Requests

Itemized Requests for 2023

| | |
|---------------------------------|-----------------|
| City Hall Interior Walls | \$10,000 |
|---------------------------------|-----------------|

Install interior walls within City Hall, either cube walls or constructed.

| | |
|------------------------|-----------------|
| Paint City Hall | \$50,000 |
|------------------------|-----------------|

Paint the exterior and interior of City Hall.

Total: \$60,000

Water Utilities Requests

Itemized Requests for 2023

Loop Road Waterline Replacement **\$162,000**

Replace the waterline along Loop Road from Kanaka to Vancouver and replacing valve cluster at Loop and Vancouver.

Paint Water Treatment Plant **\$100,000**

Paint the interior of the water treatment plant to address and prevent corrosion.

Total: \$262,000

Public Works - Centralized Services Requests

Itemized Requests for 2023

Vehicle Purchase - Replacing S15 - 2008 Ford Standard Cab **\$50,000**

Vehicle replacement to replace vehicle number S15, a 2008 Ford Standard Cab vehicle.

Total: \$50,000

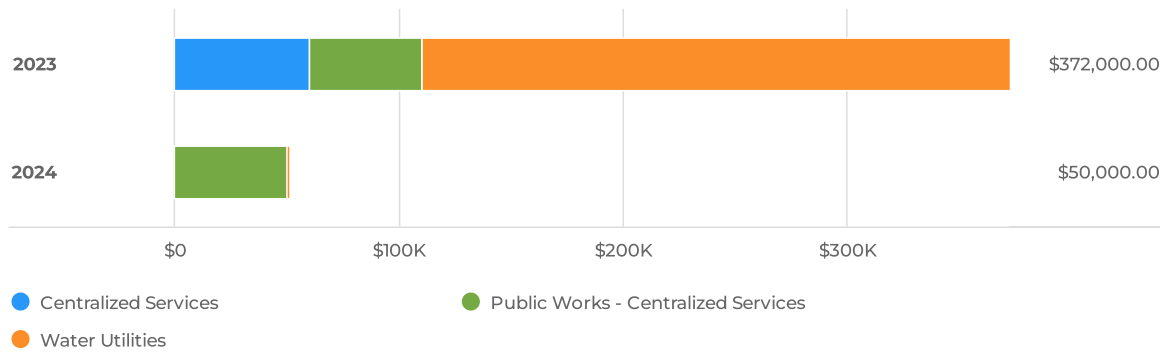
Capital Improvements: Multi-year Plan

Total Capital Requested

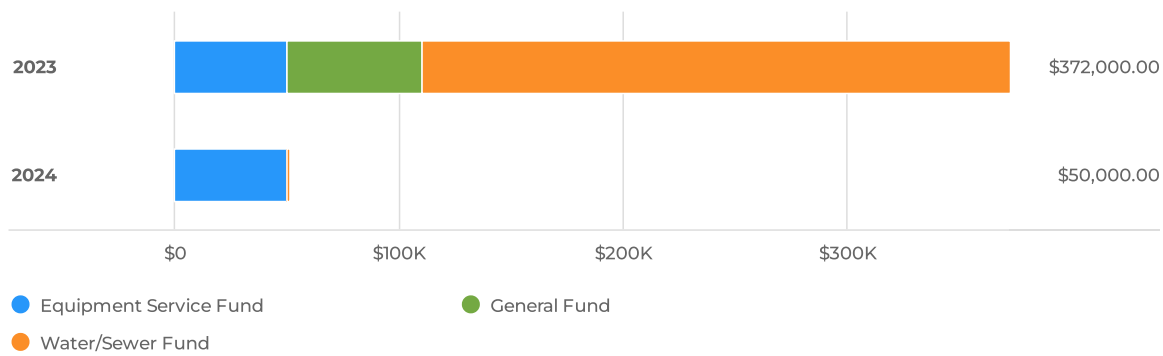
\$422,000

6 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Cost Savings & Revenues

There's no data for building chart

Centralized Services Requests

Itemized Requests for 2023-2028

| | |
|---------------------------------|-----------------|
| City Hall Interior Walls | \$10,000 |
|---------------------------------|-----------------|

Install interior walls within City Hall, either cube walls or constructed.

| | |
|------------------------|-----------------|
| Paint City Hall | \$50,000 |
|------------------------|-----------------|

Paint the exterior and interior of City Hall.

Total: \$60,000

Water Utilities Requests

Itemized Requests for 2023-2028

| | |
|--|------------------|
| Loop Road Waterline Replacement | \$162,000 |
|--|------------------|

Replace the waterline along Loop Road from Kanaka to Vancouver and replacing valve cluster at Loop and Vancouver.

| | |
|------------------------------------|------------------|
| Paint Water Treatment Plant | \$100,000 |
|------------------------------------|------------------|

Paint the interior of the water treatment plant to address and prevent corrosion.

Total: \$262,000

Public Works - Centralized Services Requests

Itemized Requests for 2023-2028

| | |
|--|-----------------|
| Vehicle Purchase - Replacing S15 - 2008 Ford Standard Cab | \$50,000 |
|--|-----------------|

Vehicle replacement to replace vehicle number S15, a 2008 Ford Standard Cab vehicle.

| | |
|---|-----------------|
| Vehicle Purchase - Replacing S3 - 2011 Ford F250 X-Cab | \$50,000 |
|---|-----------------|

Vehicle purchase to replace vehicle number S3, a 2011 Ford F250 extended cab.

Total: \$100,000

DEBT

APPENDIX

CENTRALIZED SERVICES REQUESTS

City Hall Interior Walls

Overview

| | |
|----------------------|----------------------|
| Submitted By | Leana Kinley |
| Request Owner | Leana Kinley |
| Est. Start Date | 01/09/2023 |
| Est. Completion Date | 03/31/2023 |
| Department | Centralized Services |
| Type | Capital Improvement |

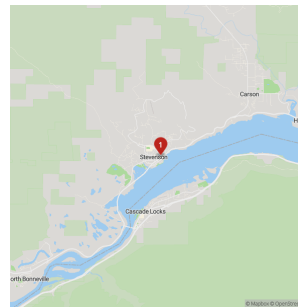
Description

Install interior walls within City Hall, either cube walls or constructed.

Details

Type of Project Refurbishment

Location



Supplemental Attachments

- [Design Proposal A\(/resource/cleargov-prod/projects/documents/9e6631a29c92260e5c28.pdf\)](/resource/cleargov-prod/projects/documents/9e6631a29c92260e5c28.pdf)
- [Design Proposal B\(/resource/cleargov-prod/projects/documents/31eb43dc374a96406f19.pdf\)](/resource/cleargov-prod/projects/documents/31eb43dc374a96406f19.pdf)
- [Design Proposal C\(/resource/cleargov-prod/projects/documents/50f935b3aa8e9502cc40.pdf\)](/resource/cleargov-prod/projects/documents/50f935b3aa8e9502cc40.pdf)
- [Design Proposal D\(/resource/cleargov-prod/projects/documents/1e4256b29950f8d8cd40.pdf\)](/resource/cleargov-prod/projects/documents/1e4256b29950f8d8cd40.pdf)

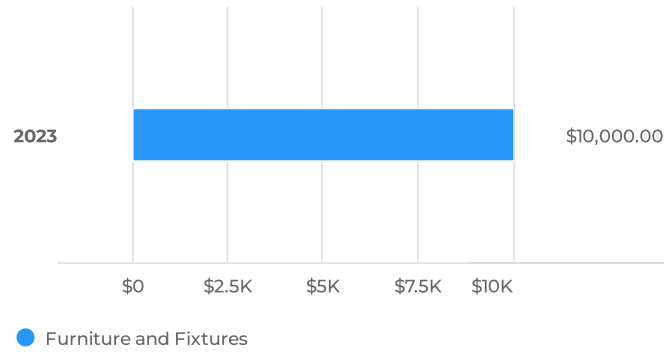
Capital Cost

FY2023 Budget
\$10,000

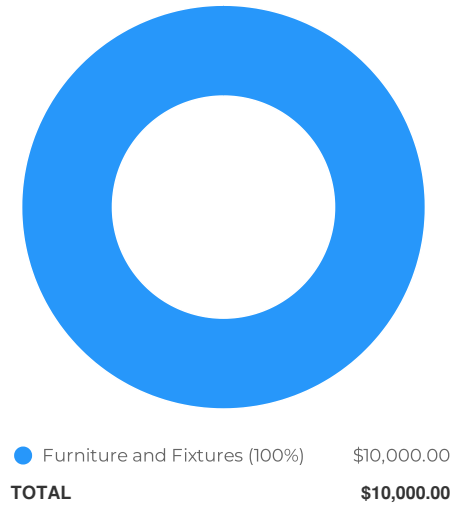
Total Budget (all years)
\$10K

Project Total
\$10K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2023 | Total |
|------------------------|-----------------|-----------------|
| Furniture and Fixtures | \$10,000 | \$10,000 |
| Total | \$10,000 | \$10,000 |

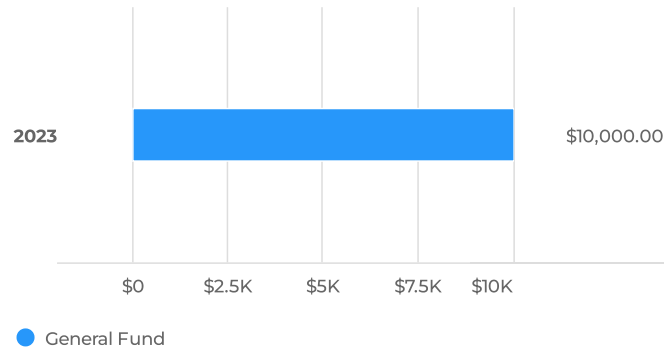
Funding Sources

FY2023 Budget
\$10,000

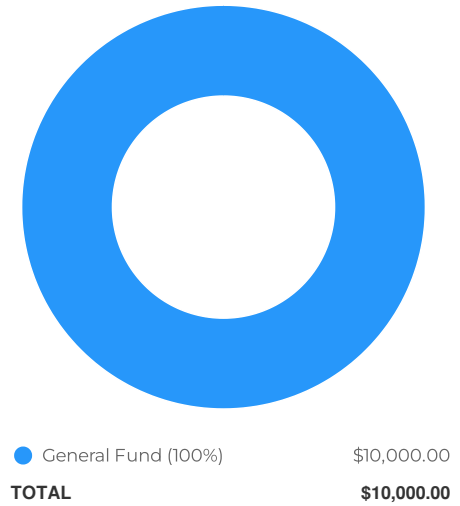
Total Budget (all years)
\$10K

Project Total
\$10K

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|-----------------|-----------------|
| Funding Sources | FY2023 | Total |
| General Fund | \$10,000 | \$10,000 |
| Total | \$10,000 | \$10,000 |

Paint City Hall

Overview

| | |
|----------------------|----------------------|
| Submitted By | Leana Kinley |
| Request Owner | Leana Kinley |
| Est. Start Date | 04/03/2023 |
| Est. Completion Date | 06/30/2023 |
| Department | Centralized Services |
| Type | Capital Improvement |

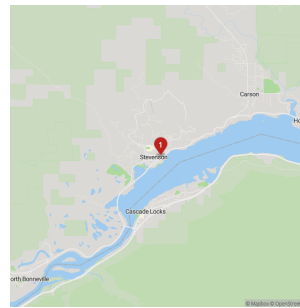
Description

Paint the exterior and interior of City Hall.

Details

| | |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

Location



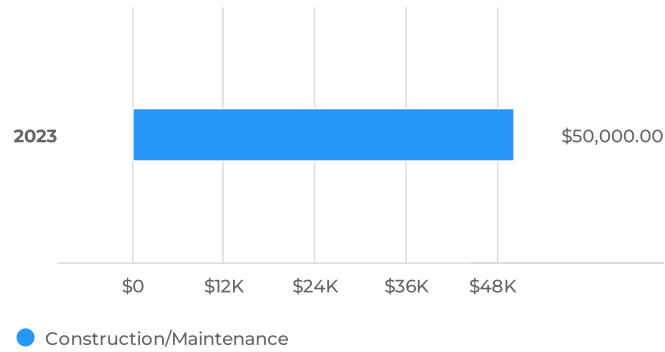
Capital Cost

FY2023 Budget
\$50,000

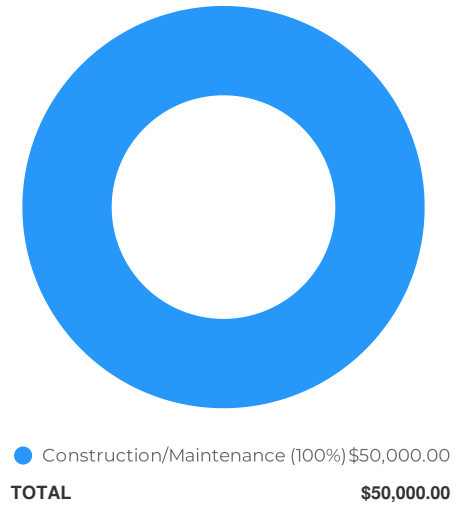
Total Budget (all years)
\$50K

Project Total
\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|--------------------------|-----------------|-----------------|
| Capital Cost | FY2023 | Total |
| Construction/Maintenance | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

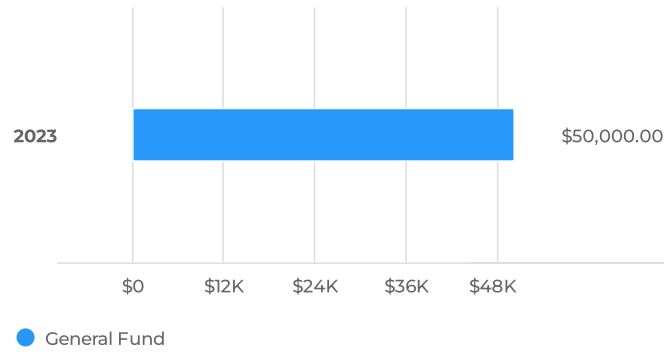
Funding Sources

FY2023 Budget
\$50,000

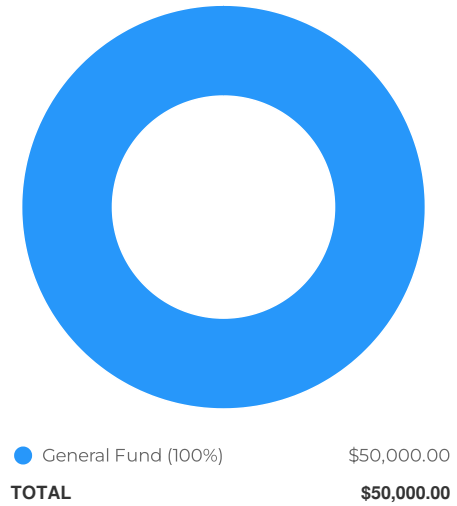
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|-----------------|-----------------|
| Funding Sources | FY2023 | Total |
| General Fund | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

WATER UTILITIES REQUESTS

Loop Road Waterline Replacement

Overview

| | |
|----------------------|---------------------|
| Submitted By | Leana Kinley |
| Request Owner | Leana Kinley |
| Est. Start Date | 04/03/2023 |
| Est. Completion Date | 09/29/2023 |
| Department | Water Utilities |
| Type | Capital Improvement |

Description

Replace the waterline along Loop Road from Kanaka to Vancouver and replacing valve cluster at Loop and Vancouver.

Details

| | |
|-----------------|-------------|
| Type of Project | Improvement |
|-----------------|-------------|

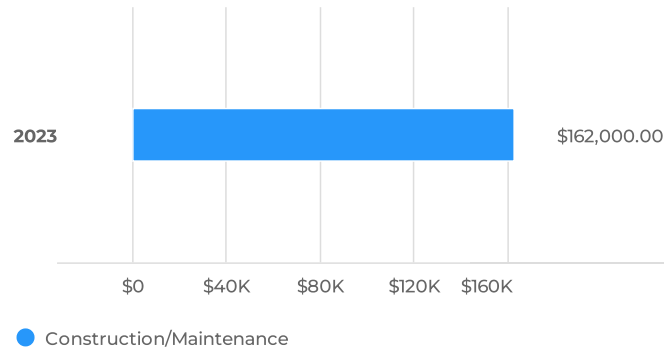
Location



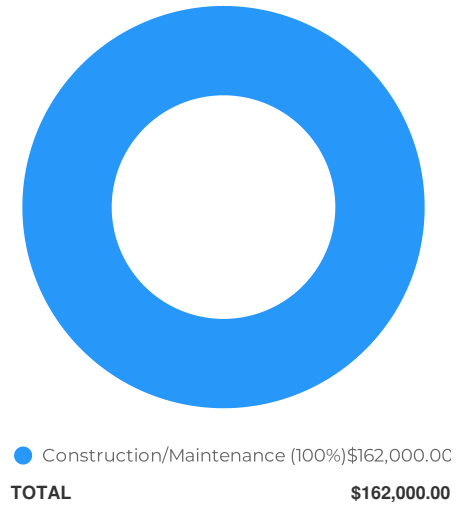
Capital Cost

| | | |
|------------------|--------------------------|---------------|
| FY2023 Budget | Total Budget (all years) | Project Total |
| \$162,000 | \$162K | \$162K |

Capital Cost by Year



Capital Cost for Budgeted Years

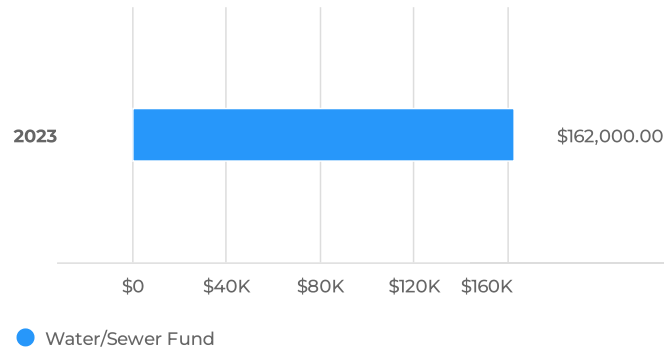


| Capital Cost Breakdown | | |
|--------------------------|------------------|------------------|
| Capital Cost | FY2023 | Total |
| Construction/Maintenance | \$162,000 | \$162,000 |
| Total | \$162,000 | \$162,000 |

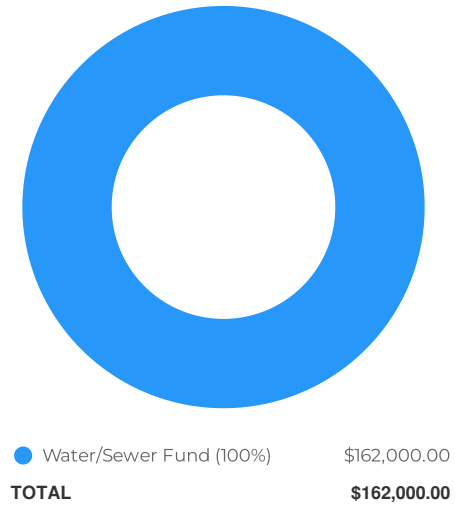
Funding Sources

| | | |
|------------------|--------------------------|---------------|
| FY2023 Budget | Total Budget (all years) | Project Total |
| \$162,000 | \$162K | \$162K |

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|------------------|------------------|
| Funding Sources | FY2023 | Total |
| Water/Sewer Fund | \$162,000 | \$162,000 |
| Total | \$162,000 | \$162,000 |

Paint Water Treatment Plant

Overview

| | |
|----------------------|---------------------|
| Submitted By | Leana Kinley |
| Request Owner | Leana Kinley |
| Est. Start Date | 02/01/2023 |
| Est. Completion Date | 12/29/2023 |
| Department | Water Utilities |
| Type | Capital Improvement |

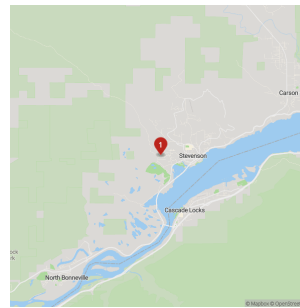
Description

Paint the interior of the water treatment plant to address and prevent corrosion.

Details

| | |
|-----------------|---------------|
| Type of Project | Refurbishment |
|-----------------|---------------|

Location



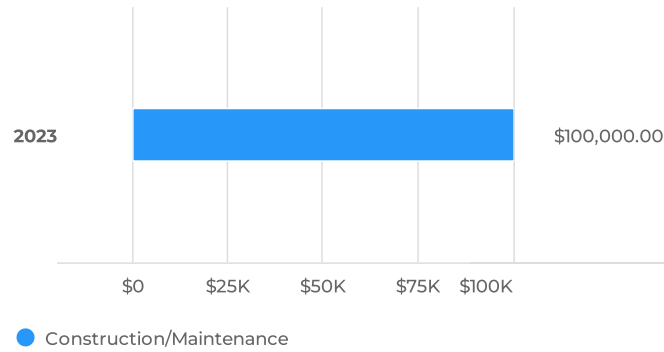
Capital Cost

FY2023 Budget
\$100,000

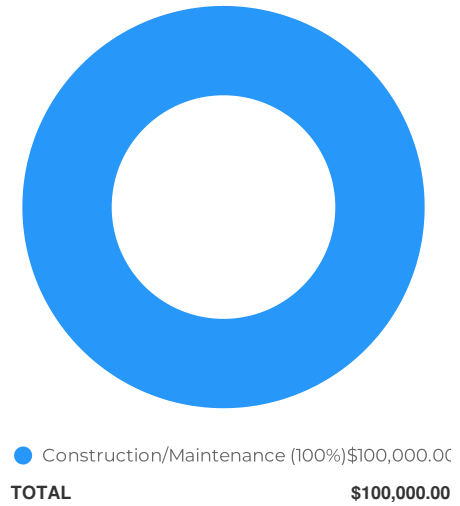
Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|--------------------------|------------------|------------------|
| Capital Cost | FY2023 | Total |
| Construction/Maintenance | \$100,000 | \$100,000 |
| Total | \$100,000 | \$100,000 |

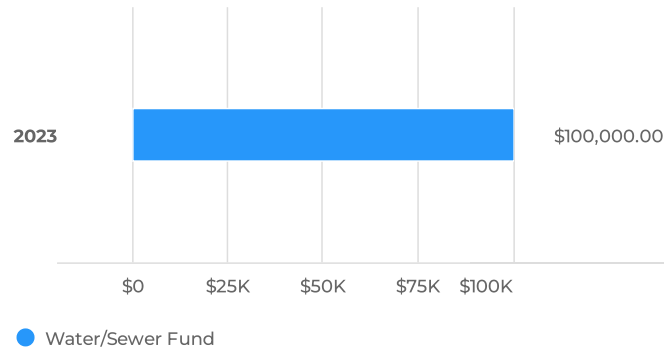
Funding Sources

FY2023 Budget
\$100,000

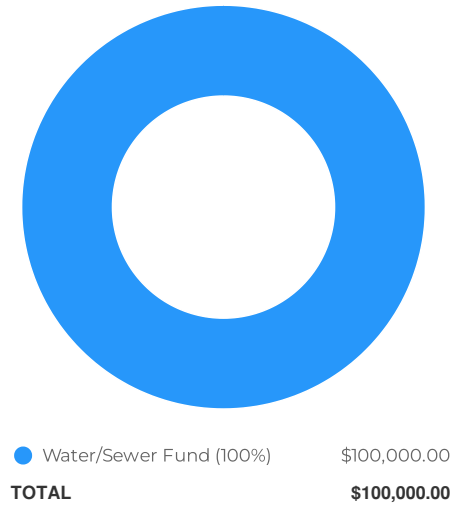
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|------------------|------------------|
| Funding Sources | FY2023 | Total |
| Water/Sewer Fund | \$100,000 | \$100,000 |
| Total | \$100,000 | \$100,000 |

PUBLIC WORKS - CENTRALIZED SERVICES REQUESTS

Vehicle Purchase - Replacing S15 - 2008 Ford Standard Cab

Overview

| | |
|---------------|-------------------------------------|
| Submitted By | Leana Kinley |
| Request Owner | Leana Kinley |
| Department | Public Works - Centralized Services |
| Type | Capital Equipment |

Description

Vehicle replacement to replace vehicle number S15, a 2008 Ford Standard Cab vehicle.

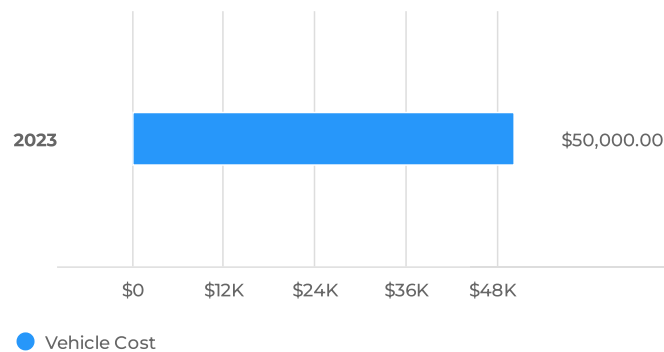
Details

| | |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement |
| New or Used Vehicle | New Vehicle |
| Useful Life | 10 or more years |

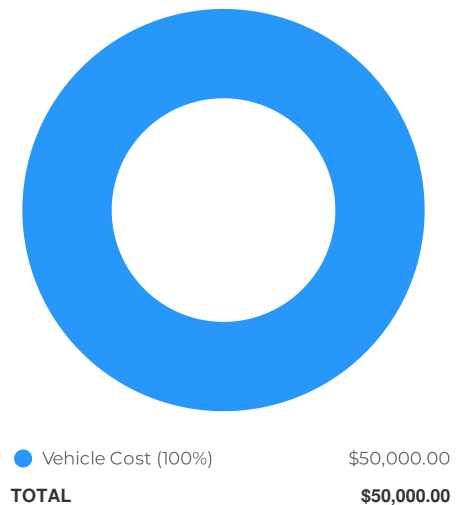
Capital Cost

| | | |
|-----------------|--------------------------|---------------|
| FY2023 Budget | Total Budget (all years) | Project Total |
| \$50,000 | \$50K | \$50K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2023 | Total |
|--------------|-----------------|-----------------|
| Vehicle Cost | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

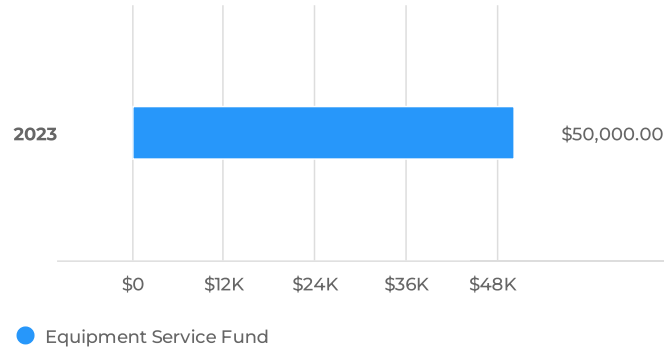
Funding Sources

FY2023 Budget
\$50,000

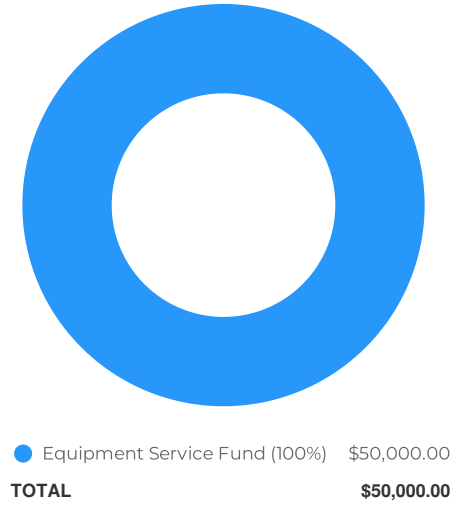
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|-----------------|-----------------|
| Funding Sources | FY2023 | Total |
| Equipment Service Fund | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

Vehicle Purchase - Replacing S3 - 2011 Ford F250 X-Cab

Overview

| | |
|---------------|-------------------------------------|
| Submitted By | Leana Kinley |
| Request Owner | Leana Kinley |
| Department | Public Works - Centralized Services |
| Type | Capital Equipment |

Description

Vehicle purchase to replace vehicle number S3, a 2011 Ford F250 extended cab.

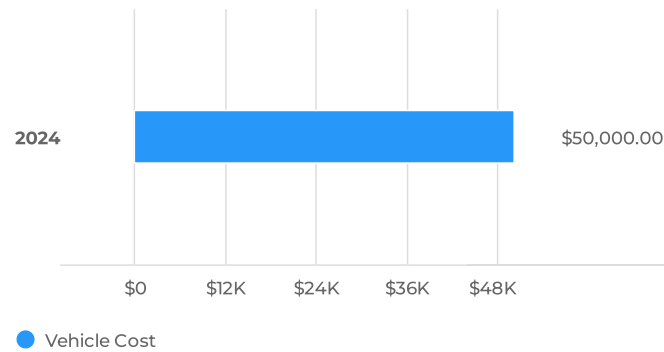
Details

| | |
|-----------------------------|------------------|
| New Purchase or Replacement | Replacement |
| New or Used Vehicle | New Vehicle |
| Useful Life | 10 or more years |

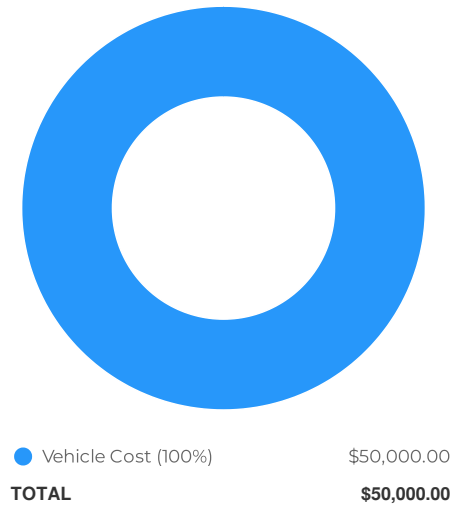
Capital Cost

| | |
|--------------------------|---------------|
| Total Budget (all years) | Project Total |
| \$50K | \$50K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

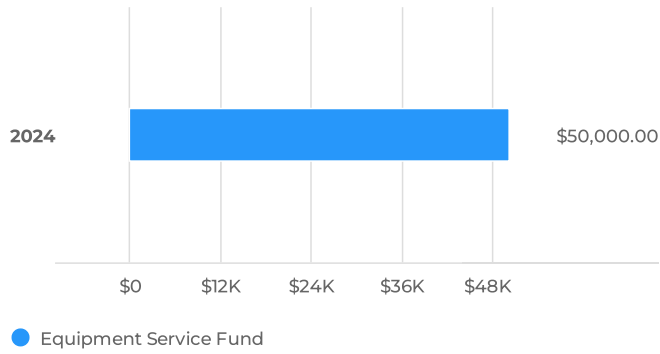
| Capital Cost | FY2024 | Total |
|--------------|-----------------|-----------------|
| Vehicle Cost | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

Funding Sources

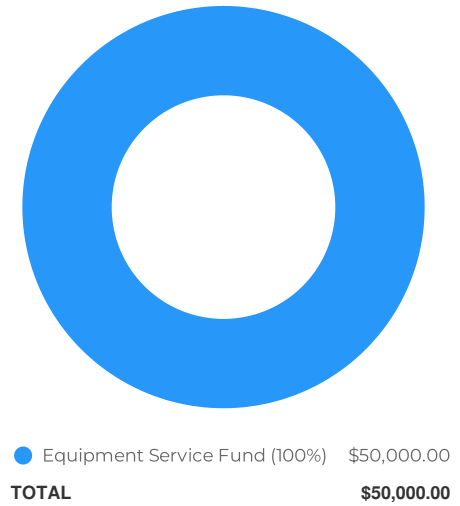
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|------------------------|-----------------|-----------------|
| Equipment Service Fund | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

2023 Budget Suggestions



| | | | | |
|----|----|----|-----------------------|----|
| 21 | 22 | 23 | 24 | 25 |
| 28 | 29 | 30 | 31 <i>deadline</i> | |

To view all of MRSC's budgeting resources,
visit [mrsc.org/budgeting](https://www.mrsc.org/budgeting)

2023 BUDGET SUGGESTIONS

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Introduction

MRSC's 2023 *Budget Suggestions* publication provides cities and counties with timely and relevant information to assist in budget development. The data and forecasts in this publication are obtained from various state and federal agencies.

Budget Suggestions has been published annually since 1943 – first by our predecessor organization, the Bureau of Government Research, and since 1970 under the MRSC name as one of our signature publications.

The budgetary procedures and deadlines shown in this publication are the absolute minimums. Budgeting frequently requires more time than anticipated. We encourage local governments to start their budget process early to allow sufficient time for budget retreats, strategic planning sessions, other internal meetings, and public hearings.

Budget Suggestions focuses primarily on state shared revenue forecasts, economic indicators, state legislative impacts, and proposed initiatives that may impact your budget forecast and development for the forthcoming year and beyond.

The MRSC website is another great resource for budget-related information. Throughout *Budget Suggestions*, there are links to our budget webpages for further information, as well as specific budgeting tools that are only available on our website. One example is the [State Share Revenue Estimator](#) which allows users to click on their entity's name and automatically populate their state shared revenue projections for the upcoming year.

As part of the pre-budget process, we recommend that agencies review and update their financial policies to ensure they are still relevant and meet their needs and objectives. MRSC's [Financial Policies Tool Kit](#) is a great resource with areas such as fund balance, reserves, debt management, and cost allocation, as well as sample policies.

MRSC also publishes the [City Revenue Guide](#) and [County Revenue Guide](#). These publications provide in-depth discussions of property taxes, sales taxes, excise taxes, and much more and can help jurisdictions better understand existing and potential revenue sources.

The MRSC website contains many additional budgeting resources including checklists, templates, and sample budget documents. All of MRSC's budgeting resources can be found at mrsc.org/budgeting.

Budget Suggestions is a team effort. Eric Lowell, Finance Consultant, is the primary author of this publication. Steve Hawley, Research and Communications Analyst, is the editor of the publication. Angela Mack, Graphic Designer, makes the publication look awesome. If you have any comments about this year's *Budget Suggestions* publication or our online budget resources, we would love to hear them. Please send your comments to Eric Lowell at elowell@mrsc.org.

2023 Budget Calendar – Cities and Towns

The annual budget preparation procedures and deadlines for cities are found in [chapter 35A.33 RCW](#) (code cities) and [chapter 35.33 RCW](#) (all other cities and towns except Seattle) and outlined below. For cities that budget on a biennial basis, the current biennium is 2023-2024, which means they will be adopting a new biennial budget this year. (For more information, see our page on [Biennial Budgeting](#).)

Most of the pre-budget items listed below are recommendations only and are not required by statute. The rest of the items are based on statutory deadlines; cities and towns can take these steps earlier than listed or adopt different deadlines for some of these steps by ordinance or charter. We recommend that each city and town develop a timeline that best meets its needs, ensures compliance with the statutes, and provides sufficient time to prepare this vital financial plan.

For examples of budget preparation calendars adopted by cities and towns, see our webpage [2023 City and Town Budget Calendar](#). For a detailed explanation of the budget requirements, as well as some helpful practice tips, see our webpage [City and Town Budget Procedures](#).

| | |
|--------------------------|--|
| March— August | <p>Pre-Budget Items</p> <ul style="list-style-type: none"> Council retreat. Update and/or adopt financial policies. Public hearings for capital facility plan updates. Public forums or community outreach (ex: community priorities). Mayor/Manager communicates budget objectives to staff. |
| September | <p>Sept 12 Budget request to all department heads.</p> <p>Sept 12–25 Department heads prepare estimates of revenues and expenditures. Clerk prepares estimates for debt service and all other estimates.</p> <p>Sept 25 Implicit price deflator calculated (only applies to cities of 10,000+ population).</p> <p>Sept 26 Budget estimates from department heads filed with clerk.</p> |
| October | <p>Oct 3 Clerk provides estimates filed by department heads to Mayor/Manager showing complete financial program.</p> <p>Oct 3 Mayor/Manager provides Council with estimates of revenues from all sources including estimates prepared by clerk for consideration of setting property tax levy.</p> <p>Mid-October to Mid-November (suggested) Required public hearing on revenue sources including possible increases in property tax.</p> |
| November | <p>Nov 2 Mayor/Manager prepares preliminary budget and budget message. Files with clerk and council.</p> <p>Nov 1–18 Publication notice of preliminary budget and final hearing.</p> <p>Nov 1–25 Public hearing(s) on preliminary budget. Public hearing on revenue sources for levy setting.</p> <p>Nov 20 Copies of budget available to public</p> <p>Nov 30 Property tax levies set by ordinance and filed with the county</p> |
| December | <p>Dec 5 Final budget hearing.</p> <p>Dec 31 Budget adoption.</p> |

2023 Budget Calendar – Counties

The budget preparation procedures and deadlines for counties are found in [chapter 36.40 RCW](#) and outlined below. The initial procedures and requirements are the same for both annual and biennial budgets, with biennial jurisdictions required to conduct a mid-biennium review and adjustment the following year. (For more information, see our page on [Biennial Budgeting](#).)

Most of the pre-budget items listed below are recommendations only and are not required by statute. The rest of the items are statutory deadlines; the board of commissioners may alter the dates for some of these budget processes to conform to the optional alternative preliminary budget hearing date in December ([RCW 36.40.071](#)). Many counties have adopted alternative dates, and we recommend each county develop a timeline that best meets its needs, ensures compliance with the statutes, and provides sufficient time to prepare this vital financial plan.

For examples of budget preparation calendars adopted by counties, see our webpage [2023 County Budget Calendar](#). For a detailed explanation of the budget requirements, as well as some helpful practice tips, see our webpage [County Budget Procedures](#).

| | |
|------------------------|---|
| March— June | Pre-Budget Items Strategic planning sessions to develop goals and priorities. Update and/or adopt financial policies. Public hearings for capital facility plan updates for GMA planning counties. Capital improvement plan updates for partially planning GMA counties. Communicate budget objectives to county departments and elected offices. |
| July | July 11* County auditor or chief financial officer (CFO) notifies all officials of the request for budget. |
| August | Before Aug 8* Auditor or CFO prepares estimates for debt service and all other estimates not called for in the notification to officials. Aug 8* Budget estimates from all officials filed with auditor or CFO. |
| September | Sept 6* Preliminary county budget prepared by auditor or CFO is submitted to the commissioners. Sept 19* Notice of public hearing on budget and tax levies. Copies of budget available to the public. Sept 25 Implicit price deflator calculated (only applies to counties of 10,000+ population). |
| October | Oct 3* Final budget hearing by board of commissioners. |
| December | Dec 5 Alternate final budget hearing on preliminary budget; deadline to certify to assessor next year's property taxes levied on behalf of other taxing districts (such as fire districts). Dec 15 Deadline to certify to assessor next year's property tax levies for county purposes. Dec 31 Budget adoption. |

** Dates may be altered if county is using alternate budget calendar*

Budget Hearings

“How many public hearings are required for the budget process?” is one of those frequently asked questions at budget time. The following guidance reflects the minimum requirements.

CITIES AND TOWNS

By MRSC’s analysis, each city or town must hold at least three public hearings during the budget preparation process. The minimum statutory requirements are addressed below, but please note that some cities may have adopted additional public hearing requirements by policy.

Public Hearing #1: Property Taxes/Revenue Sources. See [RCW 84.55.120](#). The legislative body must hold a public hearing on revenue sources for the coming year’s budget, including consideration of possible increases in property tax revenues, prior to the property tax certification deadline, which is November 30. After the hearing, a city/town may choose to pass an ordinance at the same meeting establishing the property tax levy in terms of total dollars and percent increase from the previous year. This ordinance may cover a period up to two years, but in practice most jurisdictions – even biennial budget jurisdictions – hold a revenue hearing every year.

Because of the importance of revenue forecasting as a precursor to presenting a structurally balanced budget, we suggest that the property tax hearing precede the preliminary budget hearing (see below). This would place the property tax hearing sometime between mid-October and mid-November.

Notices must be placed in the official newspaper of the city/town prior to the public hearing. While the statute does not specifically address the length of time prior to the hearing that notice must be given, it is our recommendation that notice be provided no later than one week prior to the public hearing to ensure that the statutory intent and underlying purpose of notice is reasonably fulfilled.

Public Hearing #2: Preliminary Budget Hearing. See [RCW 35.33.057/RCW 35A.33.055](#) (annual budgets) and [RCW 35.34.090/RCW 35A.34.090](#) (biennial budgets).

The legislative body, or a committee thereof, must schedule preliminary “hearings on the budget or parts thereof” *prior* to the final budget hearing, which must be on or before the first Monday in December, and may require the presence of department heads to give information regarding estimates and programs. Public notice is required, but beyond the requirement to publish in the official newspaper of the city/town there are no additional publication requirements stated in statute. However, as with the property tax hearing, we recommend a minimum of one week’s publication notice.

Since the statutory language references “hearings” as plural, it has long been MRSC’s opinion that more than one preliminary budget hearing is required. However, since the statute also states that the hearings may be “on the budget or parts thereof,” we also conclude that cities and towns may count the property tax/revenue hearing outlined above as one of the required preliminary hearings. This means cities and towns must hold at least one preliminary budget hearing in addition to the property tax/revenue hearing.

Public Hearing #3: Final Budget Hearing. See [RCW 35.33.071/RCW 35A.33.070](#) (annual budgets) and [RCW 35.34.110/RCW 35A.34.110](#) (biennial budgets). The final budget hearing must begin on or before the first

Monday in December (December 5 this year) and may continue from day-to-day beyond the first Monday but it must conclude no later than December 7 (the 25th day prior to the next fiscal year).

Notice of the final budget hearing must be published once a week for two consecutive weeks in the official newspaper. See [RCW 35.33.061/RCW 35A.33.060](#) (annual budgets) and [RCW 35.34.100/RCW 35A.34.100](#) (biennial budgets). The timing of this notice can be challenging for those cities and towns that have an official newspaper with less than a daily release schedule, so careful planning is required.

COUNTIES

By MRSC's analysis, each county must hold at least two public hearings during the budget process. The minimum statutory requirements are addressed below, but please note that some counties may have adopted additional public hearing requirements by policy.

Public Hearing #1: Property Taxes/Revenue Sources. See [RCW 84.55.120](#). The legislative body must hold a public hearing on revenue sources for the coming year's budget, including consideration of possible increases in property tax revenues, prior to the property tax certification deadline, which is now December 15, and prior to the final budget hearing.

Notice is required in the county's official newspaper. While the statute does not specifically address the length of time prior to the hearing that notice must be given, it is our recommendation that notice be provided no later than one week prior to the public hearing to ensure that the statutory intent and underlying purpose of the notice is reasonably fulfilled.

After the hearing, a county may choose to pass an ordinance at the same meeting establishing the property tax levy in terms of total dollars and percent increase from the previous year. This ordinance may cover a period up to two years, but in practice most jurisdictions – even biennial budget jurisdictions – hold a revenue hearing every year.

Public Hearing #2: Final Budget Hearing. See [RCW 36.40.070/RCW 36.40.071](#). The legislative body must meet on the first Monday in October, or alternatively the first Monday in December if using the alternate budget dates, for the budget hearing. Officials in charge of county offices, departments, services, and institutions must appear at the hearing and may, at the appropriate time, be questioned concerning their budget estimates by the commissioners or any taxpayer.

The hearing may be continued from day-to-day but may not exceed a total of five days. Upon conclusion of the hearing, the legislative body must fix and determine each budget item separately and must adopt the budget by resolution.

Notice of the final budget hearing must be published once a week for two consecutive weeks, immediately following adoption of the preliminary budget, in the county's official newspaper ([RCW 36.40.060](#)). The timing of this notice can be challenging for those counties that have an official newspaper with less than a daily release schedule, so careful planning is required.

BUDGET HEARINGS FOR BIENNIAL BUDGET MID-BIENNIUM ADJUSTMENTS

Cities/Towns

By MRSC’s analysis, each city or town must hold at least two public hearings for the mid-biennium review and adjustment. Some cities may have adopted additional public hearing requirements by policy. The biennial budget statutes state that cities “shall provide for public hearings on the proposed budget modification” and “shall provide for publication of notice of hearings consistent with publication of notices for adoption of other city or town ordinances.” See [RCW 35.34.130/RCW 35A.34.130](#).

Because “hearings” is plural, it is our interpretation that at least two public hearings are required. However, as with the initial budget development, the property tax/revenue hearing ([RCW 84.55.120](#)) can count as one of the hearings. After the revenue hearing, cities must hold at least one additional public hearing on the mid-biennium review and adjustment.

Counties

[RCW 36.40.250](#) provides counties with the authority to adopt a biennial budget and states that there must be a “mid-biennium review and modification for the second year of the biennium.” However, the statute goes on to state that “[t]he state auditor shall establish requirements for preparing and adopting the mid-biennium review and modification for the second year of the biennium.”

The State Auditor’s Office provides limited guidance through its BARS manuals for the budget process and there are no additional requirements or guidance for the mid-biennium review. MRSC recommends that those counties with a biennial budget follow the same requirements as outlined above for cities.

PUBLIC HEARINGS FOR BUDGET AMENDMENTS

After the budget is adopted, cities, towns, and counties may amend the budget at any time. It is especially important to monitor budget appropriation levels as you reach the end of your budget cycle. Cities, towns, and counties must have sufficient budget appropriations available for all expenditures including open period expenditures. Budget amendments, if any, must be adopted on or before December 31. Most budget amendments do not require public hearings under state law, although some jurisdictions may have adopted public hearing requirements by policy.

Cities, towns, and counties are not required to hold public hearings on budget amendments related to “nondebatable” emergencies – see [RCW 35.33.081/RCW 35A.33.080](#) (city/town annual budgets), [RCW 35.34.140/RCW 35A.34.140](#) (city/town biennial budgets), and [RCW 36.40.180](#) (counties). Public hearings are also not required for expenditures of unanticipated revenues, transfers within a single fund, or budget reductions. These types of amendments must be made by ordinance but do not require a public hearing.

However, public hearings are required for increasing expenditures for other “public emergencies” that are not considered “nondebatable” – see [RCW 35.33.091/RCW 35A.33.090](#) (city/town annual budgets), [RCW 35.34.150/RCW 35A.34.150](#) (city/town biennial budgets), and [RCW 36.40.140](#) (counties). For cities and towns, the public notice requirements are not specifically outlined in statute. MRSC recommends following the same notice requirements of the preliminary budget hearing. Counties must publish notice of the hearing, as well as a resolution stating the facts of the emergency and the estimated amount of money required to meet it, once in the official county newspaper at least one week before the hearing.

Population Estimates

Population estimates are of particular importance to cities and counties, as they not only indicate whether the population is growing and how quickly, but they also form the basis for the distribution of many state shared revenues (see the chapter on [State Shared Revenues](#)).

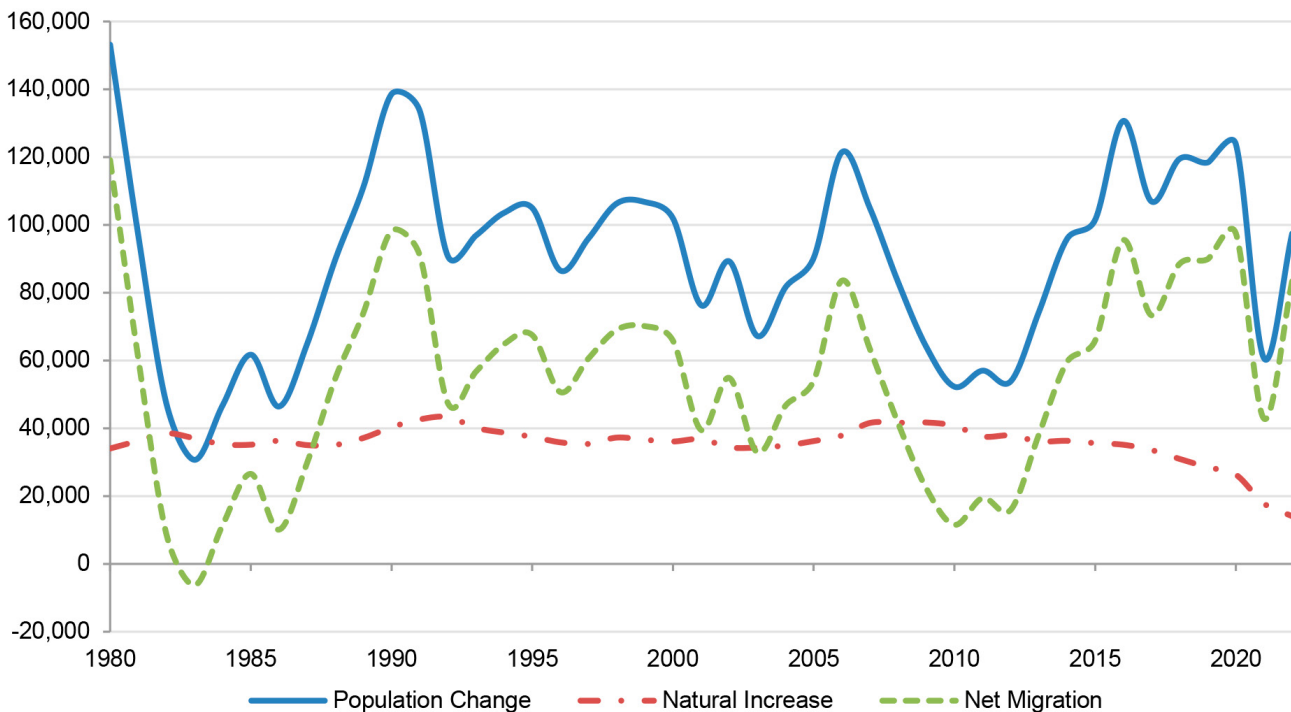
The Office of Financial Management (OFM) is responsible for determining populations of all cities, towns, and counties every year as of April 1. Those estimates are certified to the secretary of state on or before July 1 and distributed to the state agencies responsible for making allocations or payments to local governments. The updated distribution rates then take effect on January 1 of the following year.

According to OFM's [April 1, 2022 population estimates](#), the state's total population now exceeds 7.86 million, an increase of just over 97,000 (1.4%) since last year. Population growth remains concentrated in the five largest metropolitan counties – Clark, King, Pierce, Snohomish, and Spokane – which represent 67% of the population growth.

Overall, the state's incorporated population increased by about 79,000 (1.6%), while the unincorporated population increased by about 19,000 (0.7%). On a percentage basis, San Juan County was the fastest growing county between 2021 and 2022 with 1.7% growth, followed by Spokane County at 1.6% and Clark County at 1.5%.

To see your jurisdiction's total population and recent changes, refer to OFM's [April 1, 2022 population estimates](#) or our [Tax and Population Data](#) webpage.

Components of State Population Change



Credit: Washington State Office of Financial Management

Economic Factors

There are several economic factors that, for many, are instinctively incorporated into the budget forecasting process, especially if using judgmental forecasting and/or historical trend analyses. In particular, economic conditions may have an impact on revenue projections, especially in jurisdictions that are heavily dependent upon retail sales tax.

Major components of economic modeling in the budget process include inflation, employment, population growth, and the prevalence or concentration of particular industries within the local jurisdiction.

STATE AND NATIONAL ECONOMIES

The current economic discussion is heavily focused around inflation – currently at or near 40-year highs – and the potential for an ensuing recession, as evidenced in articles on [Kiplinger](#), [Forbes](#), [Deloitte Insights](#), and [Morgan Stanley](#).

Although there are differing opinions on when a recession could occur and for how long it will last, with rising interest rates, inflation, and lingering supply chain issues, many experts feel a recession is likely sometime in 2023. Other factors that could impact the economy are the war in Ukraine and new COVID-19 variants.

MRSC recommends a couple of resources for economic data and forecasting for Washington State, including the [Washington State Economic and Revenue Forecast Council \(ERFC\)](#) and the [King County Office of Economic and Financial Analysis \(OEFA\)](#). Both agencies produce several reports which include national data, but their focus is local.

ERFC's [June 2022 report](#) highlights the continued addition of jobs in the state, a drop in COVID cases, and strong state-based revenue collections. Although strong state-based revenue collection might appear like a positive sign, some of it is attributed to inflation and higher prices of goods, which means more revenue in taxes.

ERFC's report highlights the Seattle consumer price index (CPI), which saw a seasonally adjusted increase of 9.1% between April 2021 to April 2022. This is 0.9% higher than the U.S. city average for the same period, at 8.2%.

Also noted in the June 2022 report are negative factors, such as higher interest rates, inflation, and supply chain issues. Inflation is expected to decrease to 3.5% in 2023 and then below 2% beginning in 2024 (see Table A4.1). Consumer spending is expected to continue to rise through the rest of 2022 and then begin to ease, while employment will continue to increase.

CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is generally the most widely used measure of inflation. The CPI can impact local budgets in multiple ways, including:

- Statewide minimum wage and overtime salary thresholds for the coming year (announced September 30 and taking effect January 1);
- Cost-of-living adjustments and collective bargaining agreements;
- Pension adjustments; and

- Automatic increases for certain fees or revenue sources such as multi-year levy lid lifts or, for some jurisdictions, impact fees.

For more information on the CPI – including differences between the CPI-U and CPI-W indexes and the various geographic regions – see our [Consumer Price Index](#) webpage. For current data, see the Bureau of Labor Statistics [Consumer Price Index Pacific Cities and U.S. City Average Data Tables](#).

We will release information on the new minimum wage rates and overtime salary thresholds in our e-newsletters after they are released on September 30.

IMPLICIT PRICE DEFLATOR

The IPD is published quarterly by the federal Bureau of Economic Analysis (BEA), with monthly revisions. Its primary importance to local governments in Washington is in setting property tax levies for the coming year.

Taxing districts with a population of 10,000 or more may increase their total annual levy amount by 1% or the percentage increase of the IPD, whichever is less ([RCW 84.55.005](#)). If the 12-month change in the IPD is less than 1% as of September 25, these taxing districts cannot take the full 1% levy increase unless they adopt an ordinance or resolution of “substantial need.” (Taxing districts with a population under 10,000 are not impacted.)

Current IPD data can be found in the BEA National Income and Product Accounts (NIPA), [Table 1.1.9](#) (see Line 2, Personal Consumption Expenditures).

It appears the IPD increase will be well above 1% for 2022, which means cities and counties with a population of 10,000 or more should be able to increase next year’s levy amounts the full 1% without declaring a substantial need.

On July 28, BEA released the first estimate of the Q2 2022 data, showing a preliminary 6.45% increase over Q2 2021. The Q2 2022 numbers will be revised once before the September 25 deadline (on August 25) but the revisions should be inconsequential. The next release date after that is not until September 29, after the statutory deadline in [RCW 85.55.005](#).

When the official IPD figure is available on September 25, we will publish it on our [Implicit Price Deflator](#) webpage as well as in our e-newsletters.

Legislation That May Affect Your Budget

ADDRESSING TRANSPORTATION RESOURCES – ESSB 5974

ESSB 5974 is a lengthy and wide-ranging transportation bill. Among other things, this legislation increases the transportation tax authority of local jurisdictions effective July 1, 2022.

[Section 406-407](#) – TBD Sales Tax

One of the funding mechanisms for transportation projects for cities and counties with transportation benefit districts (TBDs) is a TBD sales tax. Previously, cities and counties with TBDs were only able to impose a TBD sales tax up to 0.2% which required voter approval. The sales tax could be imposed for 10 years with the option of voters renewing the tax for one additional 10-year period. ESSB 5974 now allows a TBD sales tax up to 0.3%, with 0.1% of the sales tax allowed to be imposed councilmanically. It also removes the one-time renewal of the TBD sales tax and places no limit on the number of times voters can renew the TBD sales tax, with each renewal lasting 10 years.

[Section 405](#) – Border Area Fuel Tax

Border area jurisdictions – defined as all cities and towns within 10 miles of an international border crossing and any TBD which has within its boundaries an international border crossing – have been able to impose an excise tax on the retail sale of motor vehicle fuel with voter approval. The rate of the tax was previously capped at one cent per gallon. For ballot propositions submitted to voters in calendar year 2022, the maximum amount of the border area fuel tax is two cents per gallon. After 2022, the maximum rate may be adjusted to reflect percentage change in the implicit price deflator for personal consumption between calendar year 2022 and when the tax is placed on the ballot for voter approval.

FISCAL FLEXIBILITY – E2SHB 1069

Passed during the 2021 legislative session, the Fiscal Flexibility bill allowed some expanded uses of various tax revenues through December 31, 2023. As a reminder, unless the legislature further extends or amends this bill, the following expanded uses under [E2SHB 1069](#) will expire December 31, 2023:

- The Criminal Justice Sales & Use Tax ([RCW 82.14.340](#)) – the section which temporarily allows revenues to be used for government programs which have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health.
- The Real Estate Excise Tax (REET) First Quarter Percent ([RCW 82.46.010](#)) – the section which temporarily allows counties and cities to use greater of \$100,000 or 35% of available funds for the operation of, maintenance of, and service support for, existing capital projects, including the provision of services to residents of affordable housing or shelter units.
- The REET Second Quarter Percent ([RCW 82.46.035](#)) – the section which temporarily allows counties and cities to use greater of \$100,000 or 35% of available funds for the operation of, maintenance of, and service support for, existing capital projects.
- Criminal justice distributions to counties ([RCW 82.14.310](#)) and cities ([RCW 82.14.320-330](#)) – the sections temporarily allowing these revenues to supplant existing funding.

CANNABIS (MARIJUANA) EXCISE TAXES – E2SSB 5796

Effective June 9, 2022, [E2SSB 5796](#) changes the formula for cannabis excise distributions to counties, cities, and towns, resulting in increased distributions and tying future distributions to actual cannabis sales. For details, see our [Cannabis Excise Tax](#) section. Also note that [2SHB 1210](#) replaces all references to “marijuana” in state law with the word “cannabis,” so we will now be referring to the former marijuana excise tax as the “cannabis excise tax.”

NO INITIATIVES THIS YEAR

The deadline for submitting signatures to the Secretary of State’s Office to place an initiative on the November general election ballot was 5 PM on Friday, July 8. This year, no signatures were filed by the deadline, so there will be no statewide initiatives on the ballot.



Core Revenues

Property taxes and sales taxes are, for most cities and counties, the two largest revenue streams. Some cities also generate a significant amount of business & occupation (B&O) and utility tax revenues. While MRSC cannot forecast those revenues for you, we can point you toward resources to help you forecast these revenues within a reasonable margin of error.

Whatever your forecasting methodology, it is important to document the methodology and discuss it with your budget team.

For a detailed understanding of Washington's property tax, sales tax, B&O taxes, and other local revenue sources, download MRSC's [City Revenue Guide](#) and [County Revenue Guide](#).

PROPERTY TAXES

The Department of Revenue (DOR) has created a [property tax calendar for 2022](#) which explains the process, the various state and local entities responsible for its development, and when you may expect to receive important property tax forecasting information.

Your local county assessor plays a vital role in certifying the assessed valuations that will be used to set your levies for the upcoming year. Typically, the assessor will distribute property tax information during the second half of September each year. This information consists of assessed valuations, new construction valuations, and state utility valuations, as well as each jurisdiction's current levy amounts, levy rates, and maximum statutory levy rate. The county assessor will provide you with a [levy limit worksheet](#) specific to your jurisdiction that will form the basis of your property tax projection, and the assessor's office can also help you determine whether you have banked capacity available.

To see property tax and assessed valuation for all city and county general fund levies going back 10 years, as well as county road fund levies, see MRSC's [Tax and Population Data](#) webpage. For older data or other levies such as EMS or conservation futures levies, refer to the [DOR Local Taxing District Levy Detail](#) webpage.

For cities and counties of 10,000 population or greater: As stated earlier, it is unlikely that the implicit price deflator will fall below 1% this year, so you should be able to levy the full 1% annual increase without a finding of substantial need.

SALES TAXES

Sales tax revenues fluctuate depending upon local economic activity. To assist with your sales tax projections, it will be important to monitor actual sales tax revenues being reported and remitted to your entity. Cities and counties can access sales tax reports via the [My DOR Partner Portal](#).

To see the last 10 years of annual sales tax distribution data for the "first half" and "second half" (general fund) sales taxes, see MRSC's [Tax and Population Data](#) webpage. Many jurisdictions have also imposed additional sales taxes that are restricted to certain purposes. Our webpage also includes a spreadsheet listing local sales tax rates and components, to help explain what portion of the local sales tax rate goes to which entity and what the money can be used for.

B&O AND UTILITY TAXES

When forecasting B&O and utility taxes, it is important to know whether utilities are increasing their rates or whether local businesses are expanding or contracting.

BALLOT MEASURE PLANNING

If your jurisdiction is considering a voted revenue increase in the next year or two, such as a levy lid lift, bond measure, or voted sales tax, you must plan ahead and keep the various statutory requirements and deadlines in mind (see [RCW 29A.04.321](#) for counties and [RCW 29A.04.330](#) for cities and towns). Below are the key statutory deadlines; you may also refer to the Secretary of State’s [Elections Calendar](#).

| Key Dates for Voted Revenue Increases | | | | |
|---------------------------------------|-------------------|-------------------|--|---|
| Election | Filing deadline | Election date | Approved sales tax changes take effect (RCW 82.14.055) | Approved property tax changes take effect (RCW 84.52.070) |
| 2022 Primary | Already passed | August 2, 2022 | January 1, 2023 | 2023 |
| 2022 General | August 2, 2022 | November 8, 2022 | April 1, 2023 | 2023 |
| 2023 Feb. Special | December 16, 2022 | February 14, 2023 | July 1, 2023 | 2024 |
| 2023 Apr. Special | February 24, 2023 | April 25, 2023 | January 1, 2024 | 2024 |
| 2023 Primary | May 12, 2023 | August 1, 2023 | January 1, 2024 | 2024 |
| 2023 General | August 1, 2023 | November 7, 2023 | April 1, 2024 | 2024 |

You should also consider whether any other jurisdictions are planning ballot measures that will appear on the same ballot, as well as whether your measure requires a simple majority (50% plus one) or a supermajority (60%) in order to pass.

Bond measures and 60% voted property taxes also require a certain minimum level of voter turnout compared to the most recent general election, referred to as “validation.” Validation is not a problem for most jurisdictions in most years, but it can create difficulties for some jurisdictions in low-turnout special elections or in years immediately following high-turnout elections – such as 2023 and 2025 following the state/federal elections. For details and to see which types of ballot measures require validation, see MRSC’s [City Revenue Guide](#) and [County Revenue Guide](#).

To see how ballot measures have fared in other jurisdictions recently, see MRSC’s [Local Ballot Measure Database](#).

State Shared Revenues

The State of Washington distributes a number of “state shared revenues” to cities, towns, and counties. Some of these revenues are distributed to all entities solely on a population (per capita) basis, while others are based on different factors and/or are only distributed to jurisdictions that meet certain criteria.

Forecasting state shared revenues can be somewhat tricky. First of all, the state fiscal year begins July 1 and ends June 30, while all cities and counties in Washington use a calendar year budget (January 1 to December 31). As a result, legislation can and often does impact shared revenue distributions halfway through the local government budget year.

Secondly, it is impossible to predict what the legislature will do – in recent years, it has added new distributions (increased gas taxes, multimodal transportation, and cannabis excise taxes), reduced distributions (cannabis excise taxes, which were later restored), increased distributions (cannabis excise taxes once again), and attempted to eliminate distributions (the fire insurance premium tax, which was preserved by the governor’s veto). When creating long-range forecasts, remember that these resources are potentially vulnerable during each legislative session. Careful monitoring of legislative sessions will help you keep abreast of changes to these revenue sources, and strategically thinking and planning for potential shortfalls will help minimize the impacts to your budget.

And finally, some of the revenue distributions can vary significantly from year to year based on certain formulas, economic activity, and other factors.

We have provided our best estimates of the state shared revenue distributions for 2023 and 2024 based on the 2022-2023 state supplemental operating budget (July 1, 2022 to June 30, 2023) and economic and revenue forecasts created by the Economic and Revenue Forecast Council (ERFC). For those distributions that are done on a strictly per capita basis, we have provided per capita estimates (see the [Per Capita Shared Revenue Forecast Tables](#) near the end of this publication). You can also view the total estimated per capita distributions, tailored to your specific jurisdiction, in our online [State Shared Revenue Estimator](#).

SHARED REVENUE DISTRIBUTION CALENDAR

Shared revenues are distributed on the last business day of the month. Some are distributed monthly and others quarterly, while the fire insurance premium tax is distributed on an annual basis, according to the schedule below.

| Shared Revenue Distribution Calendar | | | | | | | | | | | | |
|--------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Gas Tax (MVFT) | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● |
| Increased Gas Tax (MVFT) | | | ● | | | ● | | | ● | | | ● |
| Multimodal Distribution | | | ● | | | ● | | | ● | | | ● |
| Liquor Excise Tax | ● | | | ● | | | ● | | | ● | | |
| Liquor Profits | | | ● | | | ● | | | ● | | | ● |
| Cannabis Excise Tax | | | ● | | | ● | | | ● | | | ● |
| Criminal Justice | ● | | | ● | | | ● | | | ● | | |
| Fire Insurance Premium Tax | | | | | ● | | | | | | | |
| City/County Assistance | | | ● | | | ● | | | ● | | | ● |

POPULATION AND ANNEXATION ADJUSTMENTS

Changes in total distribution *amounts* (if any) begin each year on July 1, the beginning of the state’s fiscal period. The per capita distribution *rates* are updated each year on January 1 to reflect the most recent OFM annual population estimates. Our 2023 per capita estimates are based on the April 1, 2022 OFM population estimates, with an **incorporated population of 5,156,008** and an **unincorporated population of 2,708,392**, for a **total statewide population of 7,864,400** (see the [Population Estimates](#) section).

In addition, OFM makes quarterly adjustments for any new annexations (see OFM’s [Central Annexation Tracking System](#)). Cities that annex qualify for state shared revenue distributions on their new population base starting the first day of the quarter after the effective date of the OFM-approved annexation. Distributions for other cities, towns, and counties may be adjusted slightly each quarter as a result, but the overall impact on per capita distribution rates should be minimal.

The rest of this publication will describe the various state shared revenues distributed to cities and counties and provide projected distribution amounts and, for per capita revenues only, distribution rates.

CANNABIS EXCISE TAX

The state's cannabis taxation collections and distribution are codified in [RCW 69.50.530-540](#) and provide for revenue sharing with cities and counties, but the formula is a bit complicated. (Note that new legislation this session – [HB 1210](#) – replaced all references to “marijuana” in state law with “cannabis,” so we are now referring to the former marijuana excise tax as the “cannabis excise tax.”)

The state distributes a portion of the cannabis excise taxes to the Liquor and Cannabis Board (LCB) and various state agencies and programs on a quarterly basis.

Previously, the state treasurer would transfer any remaining unappropriated cannabis excise tax revenues into the state's general fund at the end of each state fiscal year (June 30). If those general fund deposits exceeded \$25 million – which they easily did every year – the legislature appropriated an amount equal to 30% of those general fund deposits to cities, towns, and counties in the ensuing fiscal year, up to a maximum of \$20 million per year. (This had previously been capped at \$15 million.)

During the 2022 legislative session, [SB 5796](#) modified the cannabis excise tax distributions effective June 6, 2022. Now, cities and counties will receive a percentage of the excise tax revenues (after various deductions for other programs). This means that this appropriation is no longer a fixed amount, but instead depends on actual cannabis sales.

For state fiscal year 2023 – beginning July 1, 2022 – the June 2022 ERFC economic and revenue forecast (see [Table 3.18](#)) projects total cannabis revenues of about \$527 million, with deductions of about \$32 million, leaving roughly \$495 million to distribute. Of this projected \$495 million, cities and counties will receive 5%, or roughly \$24.75 million. This is an increase of about 24% over the previous \$20 million distribution, with any future changes tied directly to the level of cannabis sales.

That local government amount will be divided the same as before:

- **Retail share:** 30% (1.5% of the total distribution after deductions) will go to local governments where retailers are physically located. This amount is prorated based on the share of total revenues generated and taxes collected.
- **Per capita share:** 70% (3.5% of the total distribution after deductions) will go to local governments that do not prohibit cannabis siting. This amount is distributed on a per capita basis. Counties must receive 60% based on each county's total proportional population (note that this is total population, not unincorporated population).

| Hypothetical Cannabis Excise Tax Distribution Scenarios | Eligible for per capita share? | Eligible for retail share? |
|--|--------------------------------|----------------------------|
| Jurisdiction allows cannabis production, processing, and retail and has at least one retailer located within the jurisdiction. | Yes | Yes |
| Jurisdiction prohibits cannabis entirely and as a result has no retailers located within the jurisdiction. | No | No |
| Town took no action to prohibit cannabis, but is small enough that no cannabis businesses can locate there under state law due to the buffer requirements. | Yes | No |
| Jurisdiction prohibits cannabis producers and processors but allows retailers and has at least one retailer located within the jurisdiction. | No | Yes |
| Jurisdiction prohibits cannabis retail and has no retailers but allows cannabis production and processing. | No | No |

Each year by September 15, the LCB must provide the state treasurer with the annual distribution amount for each county and city. Payments (if any) are distributed four times per year on the last day of each fiscal quarter (September 30, December 31, March 31, and June 30). The State Treasurer’s Office distributes both the “per capita” and “retail” shares together using the same BARS code.

The distributions that you receive in September will form the basis for your budget projections for the forthcoming budget year.

Forecast

As was mentioned above, the methodology used for calculating the city and counties shares of both the retail share and per capita share of the cannabis excise tax has changed effective June 6, 2022.

Using ERFC’s June 2022 forecast for cannabis excise tax, cities and counties will receive approximately \$25.5 million in calendar year 2023 and \$26.6 million in 2024. (These numbers differ slightly from the ERFC numbers we referenced earlier because we have converted them to a calendar year basis here instead of a state fiscal year basis.)

This change also impacts the September and December distributions for 2022, which will be about 24% higher than originally anticipated. As a result, the total distributions for the entire calendar year 2022 will be about 11.88% higher than originally anticipated.

Based on the June 2022 ERFC forecast, cannabis excise tax distributions to cities and counties are projected to increase by an additional 13.83% in calendar year 2023 and 4.54% in 2024.

Due to the various factors that can impact the allocation of the shares of the cannabis excise tax (changes in cities and counties that prohibit cannabis businesses, number and location of retailers, etc.) MRSC cannot forecast with certainty what individual jurisdictions can expect to receive in revenue from the cannabis excise tax. We recommend factoring these percentage increases into the calculations you make for your jurisdiction using your historical data and accounting for any changes in cannabis retail sales within your jurisdiction’s boundaries.

Cannabis Excise Tax Distributions

| | |
|---|--|
| <p>Eligible jurisdictions</p> | <p>Per capita share: All cities, towns, and counties that do not prohibit the siting of any state-licensed cannabis producer, processor, or retailer</p> <p>Retail share: All cities, towns, and counties with at least one cannabis retailer physically located within the jurisdiction</p> |
| <p>Estimated 2023 distribution</p> | <p>No estimate provided; depends on jurisdiction’s proportional share of statewide cannabis retail sales as well as number and size of jurisdictions prohibiting cannabis businesses.</p> |
| <p>Payments received</p> | <p>Quarterly at the end of March, June, September, and December. Retail and per capita shares distributed together using same BARS code.</p> |
| <p>Revenue must be used for</p> | <p>The notes in RCW 69.50.540 reference RCW 69.50.101 and the stated intent of I-502, which states that cannabis legalization will “[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention.”</p> |

CITY-COUNTY ASSISTANCE DISTRIBUTIONS

The State of Washington imposes a real estate excise tax (REET) on each sale of real property ([RCW 82.45.060](#)), in addition to any local taxes.

1.4% of the state REET is deposited into the city-county assistance account ([RCW 43.08.290](#)) to provide assistance for certain cities and counties that meet the statutory qualifications (see the formulas in the tables below). Half of these funds are distributed to cities and the other half to counties.

These funds were originally intended to mitigate the loss of the motor vehicle excise tax (MVET) that was distributed to local governments as a means of equalization of sales tax.

The formula used to allocate city funding is based on a sales and property tax equalization formula and the 2005 MVET backfill levels. The maximum distribution for any eligible city was originally capped at \$100,000, to be increased each year by the increase in the July implicit price deflator (IPD) for personal consumption expenditures. The 2022 cap for cities is \$134,500.

| City Assistance Distributions | |
|---|---|
| City/Town Population | Distribution Formula |
| <p>5,000 or less</p> <p><i>Only eligible if per capita assessed value is less than 2x the statewide average for all cities</i></p> | <p>Greater of</p> <ul style="list-style-type: none"> • 55% sales tax equalization on “first half” local sales tax; • 55% property tax equalization based on per capita assessed values (per \$1,000 AV); or • 2005 MVET backfill. <p><i>Not to exceed \$134,500 (in 2022)</i></p> |
| <p>Greater than 5,000</p> <p><i>Only eligible if per capita assessed value is less than the statewide average for all cities</i></p> | <p>Greater of</p> <ul style="list-style-type: none"> • 50% sales tax equalization on “first half” local sales tax; or • 55% property tax equalization based on per capita assessed values (per \$1,000 AV) <p><i>Not to exceed \$134,500 (in 2022)</i></p> |

Any city that incorporates after August 1, 2005 is not eligible for funding.

If there are not enough revenues to fund the entire city distributions according to the formulas above, then they will be reduced proportionately. If there are more revenues than necessary to fund the above distributions, the excess is to be distributed proportionately on the basis of population among those cities that have qualified for city-county assistance and impose the full second half-cent of the sales and use tax under [RCW 82.14.030\(2\)](#).

The county formulas are shown on the next page. Unlike cities, there are no eligibility restrictions. The sales tax equalization threshold for counties was originally set at \$250,000, to be increased each year by the increase in the

July implicit price deflator (IPD) for personal consumption expenditures. The 2022 sales tax equalization threshold for counties is \$324,212.

| County Assistance Distributions | |
|---------------------------------|--|
| Unincorporated Population | Distribution Formula |
| Greater than 100,000 | Sales tax equalization up to the greater of: <ul style="list-style-type: none"> • \$324,212 (in 2022); or • 65% of the statewide per capita average collected for “first half-cent” sales tax in unincorporated areas in the previous fiscal year |
| 15,001 to 100,000 | Sales tax equalization up to the greater of: <ul style="list-style-type: none"> • \$324,212 (in 2022); or • 70% of the statewide per capita average for “first half-cent” sales tax in unincorporated areas in the previous fiscal year |
| 15,000 or less | Greater of <ul style="list-style-type: none"> • Sales tax equalization to \$324,212 (in 2022); • Sales tax equalization to 70% of the statewide per capita average for “first half-cent” sales tax in unincorporated areas in the previous fiscal year; or • The amount the county received in “backfill” for FY 2005 under section 716, Ch. 276, Laws of 2004 (amended state budget). |

If there are not enough revenues to fund the entire county distributions according to the formulas above, then they will be reduced proportionately. If there are more revenues than necessary to fund the above distributions, the excess is to be distributed proportionately on the basis of the unincorporated population among those counties that have qualified for city-county assistance funding and impose the full second half-cent of the sales and use tax under [RCW 82.14.030\(2\)](#).

Certification and distribution dates

The Department of Revenue (DOR) must “certify” the amounts to be distributed – that is, how much money each county and each eligible city should receive according to the formula – each year. Preliminary estimates are available by September 1, with the final certification available by October 1 (once the September 25 implicit price deflator figure has been finalized).

Funds are required to be distributed quarterly on January 1, April 1, July 1, and October 1. In order for these distribution dates to be met, the transfers are made on the last day of the previous month in conjunction with the regular remittance of revenues from the State Treasurer’s Office (OST) to local governments. As a result, the January 1 remittance is received on December 31, which is part of the current budget cycle for cities, towns, and counties instead of being received in the next budget period. This means that, for budgeting purposes, cities and counties are dealing with two different certification years.

Here’s how it works: when you pass your budget for 2023 later this year, you will know the amount for which you are certified for 2023, but the first payment from that certification will arrive in December and will become part of the current year’s revenues. The amount you forecast for 2023 will depend on the October 1, 2022 certification, less the January distribution (received December 31), plus your “guesstimate” of your January 2024 distribution (certified October 1, 2023 and received December 31, 2023).

| City-County Assistance Distribution Certification and Payment Dates | | | | |
|---|-------------|---------------------------------|--|--------------------|
| | | Statutory Date for Distribution | Actual Payment Date <i>last business day of month</i> | Certification Date |
| 2022 Budget | 1st Quarter | April 1, 2022 | March 2022 | October 1, 2021 |
| | 2nd Quarter | July 1, 2022 | June 2022 | October 1, 2021 |
| | 3rd Quarter | October 1, 2022 | September 2022 | October 1, 2021 |
| | 4th Quarter | January 1, 2023 | December 2022 | October 1, 2022 |
| 2023 Budget | 1st Quarter | April 1, 2023 | March 2023 | October 1, 2022 |
| | 2nd Quarter | July 1, 2023 | June 2023 | October 1, 2022 |
| | 3rd Quarter | October 1, 2023 | September 2023 | October 1, 2022 |
| | 4th Quarter | January 1, 2024 | December 2023 | October 1, 2023 |

The city-county assistance fund receives its revenues from the sales of real property, so when the real estate market is active funds are frequently sufficient to distribute. However, revenues decrease when there is a downturn in the economy, as was the case during the Great Recession and several years thereafter. During that time cities and counties received a decreased distribution. Because of the weighted formula, there was enough to fully fund the counties during many of those years, but cities received only a proportion of their certified amounts.

2022 Update

The statewide real estate market continues to be hot, although it may begin to cool with interest rates rising. In the first two quarters of calendar year 2022, counties received a total of just over \$8 million in assistance funds. The “certification amount” for counties was roughly \$4.6 million; because the total distributions have already exceeded that amount, all the remaining funds for the rest of the year are being distributed according to unincorporated population as described earlier. ERFC projects another distribution of about \$4 million at the end of September, bringing the county total to about \$12 million.

There will be one more payment this calendar year – the January 2023 distribution, which counties will receive at the end of December. The June forecast provided by ERFC estimates that this payment will be \$3.13 million, for a total of about \$15.16 million.

Cities have received an identical amount: \$8 million through the first two quarters, with another \$4 million anticipated at the end of September and a projected \$3.13 at the end of December, for an estimated total of \$15.16 million. The certification amount for cities was about \$10.8 million, so any distributions above that amount will be allocated according to population as described earlier.

To update your forecast for 2022, you can go to the Department of Revenue (DOR) [City-County Assistance webpage](#) and click on “2022 City and County Distributions.” These spreadsheets show the amounts for which each city and county were certified in 2022. Remember to adjust the estimated total for the distribution date differences explained in the table above.

The preliminary estimates for City-County Assistance distributions in 2023 will be available in September. They will be posted on the DOR City-County Assistance webpage under “**2023 City and County Distribution Estimates.**”

2023 Forecast

As previously mentioned, the DOR will release the estimates in September. The June 2022 ERFC forecasts indicate a distribution of \$11.38 million each for cities and counties. If this forecast holds, that would be a reduction of about 25% compared to 2022, but it would be more than sufficient for counties to surpass their certification amounts and likely enough for cities to receive their certification amounts too.

If you cannot wait until the release of the preliminary certification in September to make your budget estimate for 2023, then take your entity’s percentage share of the 2022 certification and multiply it by the estimated pot of city or county revenue for 2023 of \$11.38 million. This methodology assumes that your share of the last payment in 2022 (which will come from the October 1, 2022 certification) will be the same percentage amount as the first three payments, and this is a reasonably good assumption for most entities. But the September and October numbers will be the more reliable estimates, especially if you are one of those jurisdictions close to the limits on the distribution formula provided at the beginning of this discussion.

Editor’s Note: The real estate excise tax revenues and forecasts are the work of Eric Swenson of the Washington State Economic and Revenue Forecast Council (ERFC).

CRIMINAL JUSTICE REVENUES – CITIES

There are two separate criminal justice distributions for cities, created by [RCW 82.14.320](#) and [82.14.330](#). Each program originally (in state fiscal year 2000) appropriated a total of \$4.6 million, to be increased each July by the “fiscal growth factor” set forth in [RCW 43.135.025](#).

Before distributing these funds to the cities, both statutes authorize the state to appropriate up to 5% of the municipal criminal justice assistance funds to the Washington State Patrol crime laboratory system. See [RCW 82.14.320\(7\)](#) and [RCW 82.14.330\(4\)](#). The actual amount deducted fluctuates depending on each year’s budget appropriations. During the current state fiscal biennium, the legislature has appropriated roughly 3.5% of these funds to the state patrol. See the FY 2023-23 supplemental operating budget ([ESSB 5693 Sec. 402](#)).

The total amount to be distributed in calendar year 2022, after deductions for the state patrol, is \$11,402,114 for each of these two separate programs. The amount to be distributed for calendar year 2023 is projected to be \$12,084,221 for each program, an increase of 6.0%. This estimate is based on the actual fiscal growth factor and legislative appropriations for FY 2023, plus estimates for FY 2024 based on the proposed fiscal growth factor (which will be finalized in November) and recent legislative appropriations.

As mentioned earlier in the New Legislation section, HB 1069 temporarily allows these funds to supplant existing revenues through December 31, 2023.

Criminal justice revenues created by [RCW 82.14.320](#) – the “Criminal Justice – High Crime” distributions – are distributed partially based on crime rates and we cannot forecast them. The cities that may qualify for these funds know who they are and are aware of the problems they have in forecasting these revenues.

City Criminal Justice – High Crime

| | |
|------------------------------------|---|
| Eligible jurisdictions | Any city or town with a crime rate over 125% of the annual statewide average that also meets the other requirements of RCW 82.14.320(2) |
| Estimated 2023 distribution | <i>No estimate provided. Determined by population, crime rates, and other factors.</i> |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023 |

Criminal justice funds created by [RCW 82.14.330](#) have four different components for distribution:

- **Population:** 16%, or \$1,933,475 is distributed to all cities and towns on a per capita basis, with each city receiving a minimum of \$1,000 no matter how small its population.
- **Special Programs:** 54%, or \$6,525,479 is distributed to all cities and towns on a strictly per capita basis to be used for innovative law enforcement strategies, programs to help at-risk children or child abuse victims, and programs to reduce the level of domestic violence or to provide counseling for domestic violence victims. While these funds must be spent in these specific areas, there is no requirement for how much must be spent in each area. The city’s entire distribution could be spent in only one of these areas if the city wishes.
- **Contracted Services:** 10%, or \$1,208,422, goes to cities that contract with another governmental agency for the majority of their law enforcement services. Cities that qualify for this distribution must notify the Department of Commerce (DOC) by November 30, 2022 to receive 2023 distributions. Cities are responsible for notifying DOC

for any changes regarding these contractual relationships. However, any cities that are added to or removed from this list will only impact distributions for the next calendar year, and no adjustments will be made retroactively.

- **Violent Crime:** 20%, or \$2,416,844, goes to cities with a three-year average violent crime rate (per 1,000 population) above 150% of the three-year statewide average. No city may receive more than \$1.00 per capita.

Below is a summary of the four distributions under [RCW 82.14.330](#). These are the labels under which the state treasurer’s office makes the quarterly distributions.

City Criminal Justice – Population

| | |
|-----------------------------|--|
| Eligible jurisdictions | All cities and towns |
| Estimated 2023 distribution | \$0.36 per capita; minimum distribution of \$1,000 per city/town, which is factored into our calculations. |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023 |

City Criminal Justice – Special Programs

| | |
|-----------------------------|---|
| Eligible jurisdictions | All cities and towns |
| Estimated 2023 distribution | \$1.27 per capita |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | Innovative law enforcement strategies, programs for child abuse victims/at-risk children, and/or domestic violence programs |

City Criminal Justice – Contracted Services

| | |
|-----------------------------|--|
| Eligible jurisdictions | Any city or town that contracts with another local government agency for the majority of its law enforcement services |
| Estimated 2023 distribution | <i>No estimate provided. Determined by population and number of cities that contract for law enforcement.</i> |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023 |

City Criminal Justice – Violent Crime

| | |
|-----------------------------|--|
| Eligible jurisdictions | Any city or town with a violent crime rate over 150% of the three-year statewide average. |
| Estimated 2023 distribution | <i>No estimate provided. Determined by crime rate and population; no city may receive more than \$1.00 per capita.</i> |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023 |

CRIMINAL JUSTICE REVENUES – COUNTIES

Counties receive state shared criminal justice funds from the state general fund under the provisions of [RCW 82.14.310](#). The initial appropriation, made by the state in fiscal year 2000, was \$23.2 million and is increased each July by the “[fiscal growth factor](#),” the same as cities. The county funding formula includes population, crime rate, and the annual number of criminal cases filed in superior court.

Before distributing these funds to the counties, [RCW 82.14.310\(4\)](#) authorizes the state to appropriate up to 5% of the county criminal justice assistance funds to the Washington State Patrol crime laboratory system. The actual amount deducted fluctuates depending on each year’s budget appropriations. During the current state fiscal biennium, the legislature has appropriated just under 4% of these funds to the state patrol. See the FY 2022-23 supplemental operating budget ([ESSB 5693 Sec. 402](#)).

The total amount to be distributed in calendar year 2022, after deductions for the state patrol, is \$57,309,341. The total amount to be distributed for calendar year 2023, after deductions for the state patrol, is projected to be \$60,755,021, an increase of 6.0 percent. This estimate is based on the actual fiscal growth factor and legislative appropriations for FY 2023, plus estimates for FY 2024 based on the proposed fiscal growth factor (which will be finalized in November) and recent legislative appropriations. Because revenues are not distributed on a strictly per capita basis, we cannot provide a per capita forecast.

HB 1069 temporarily allows these funds to supplant existing revenues through December 31, 2023.

County Criminal Justice

| | |
|------------------------------------|---|
| Eligible jurisdictions | All counties |
| Estimated 2023 distribution | <i>No estimate provided. Determined by population, crime rate, and number of criminal cases filed in superior court.</i> |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023. |

FIRE INSURANCE PREMIUM TAX

[RCW 41.16.050](#) requires each municipality having a regularly organized full-time fire department with paid firefighters to establish a firefighters’ pension fund. This fund is to consist of all bequests, gifts, or donations given or paid to the municipality for the firefighters’ pension fund; a proportional share of the state tax on fire insurance premiums; property taxes collected under the provisions of [RCW 41.16.060](#); interest on the investments of the fund; and any contributions made by firefighters themselves.

The state collects a 2% tax on the premiums of all insurance policies written. Of the tax collected on fire policies and the fire component of homeowner’s and commercial multi-peril policies, 25% is distributed to cities and fire districts that have firefighters’ pension funds.

The moneys received from the tax on fire insurance premiums under [RCW 41.16.050](#) are distributed to those cities and fire districts with a pre-LEOFF firefighters’ pension fund based on their proportionate number of paid firefighters – a calculation known as the “ratio value.” Each year, on or before January 15, cities and fire districts must certify to the State Treasurer their number of paid firefighters. The Office of Insurance Commissioner (OIC) must certify the fire insurance premiums collected between April 1 and March 31 and remit the funds to the State Treasurer’s office by May 15th. These moneys are then distributed to the reporting jurisdictions by the end of May each year based upon the calculated ratio value of insurance premiums/firefighters.

The fire insurance premiums certified for distribution by OIC for 2022 amounted to \$6,090,496, and the number of paid firefighters reported on January 15 by 44 cities and 2 fire districts was 4,830. The ratio value for 2022 is \$1,261 per paid firefighter, which is 1.81% greater than our forecast made last year.

2023 Projection

This state shared revenue distribution has been the subject of debate in previous legislative sessions when the economic forecast has been challenging. In the initial 2021-2023 state budget, this distribution was not fully funded (in error). The appropriation was amended during the 2022 legislative session and is now fully funded.

The Washington State Office of the Insurance Commissioner forecasts a 5.0% increase in the fire insurance premium tax in 2023, and we have also projected that the number of paid firefighters will remain flat in 2023. We want to remind our readers that these forecasts are estimates only. The actual figures will be calculated in 2023 based on the number of paid firefighters reported, fire insurance loss experience, and premiums paid.

2023 Distribution Estimates: Fire Insurance Premium Tax

| | |
|----------------------------|---|
| Eligible jurisdictions | All cities and fire districts with a pre-LEOFF firefighters’ pension fund |
| Estimated 2023 ratio value | \$1,324 per paid firefighter |
| Payment received | In one lump sum on May 30, 2023 |
| Revenue must be used for | Firefighters’ pension fund |

LIQUOR REVENUES

Liquor revenues have two separate distributions that are received at different times. There is a state shared distribution from the liquor revolving account for licensing fees (this is referred to by the state and others as “liquor profits”), and there is a distribution from the liquor excise tax account that represents a portion of the excise tax collected on liquor sales. The total distribution from liquor profits is the same each year, while the total distribution for liquor excise taxes varies depending on actual liquor sales.

Liquor Excise Taxes

The formula works as follows:

1. 35% of liquor excise tax collected is deposited in the “liquor excise tax fund” for distribution to cities, towns, and counties ([RCW 82.08.160\(1\)](#)).
2. \$2.5 million each quarter (\$10 million a year) is deducted from the liquor excise tax fund and remitted to the state general fund ([RCW 82.08.170\(3\)](#)).
3. Of the remaining amount, 80% is distributed to cities (based on population) and 20% is distributed to counties (based on unincorporated population).

Based on the June 2022 ERFC report, the revised forecast for calendar year 2022 distributions is \$36,148,742 for cities and \$8,389,671 for counties.

For calendar year 2023, the ERFC projects a 2.21% decrease to liquor excise tax revenues that are to be deposited into the liquor excise tax fund. After deductions, the total local government distributions are estimated to be \$35,348,165 for cities and \$8,189,526 for counties.

It’s important to note that the distributions to cities and counties occur with a lag of one quarter after the collections are made by the state. This difference in timing makes state estimates and our estimates hard to compare. When comparing distributions by the state treasurer’s office to the ERFC forecasts there is usually a variation of plus or minus 2%.

Liquor Excise Taxes

| | |
|------------------------------------|--|
| Eligible jurisdictions | All cities, towns, and counties |
| Estimated 2023 distribution | Cities: \$6.86 per capita Counties: \$3.02 per capita (unincorporated population) |
| Payment received | Quarterly at the end of January, April, July, and October |
| Revenue must be used for | At least 2% must be used for a licensed or certified alcohol or drug addiction program. The remaining 98% may be used for any lawful governmental purpose. |

Editor’s Note: The liquor excise tax forecasts are the work of Lance Carey of the Washington State Economic and Revenue Forecast Council (ERFC).

Liquor Profits

Initiative 1183 in 2011 not only privatized liquor sales in Washington, but it also changed the types of liquor revenues collected by the state. The state is now collecting revenue in the form of license fees from distributors and retailers,

rather than profits from the state-run liquor stores. However, the Liquor and Cannabis Board (LCB) continues to call these funds “liquor profits.” A portion of these collections go to cities, counties, and border jurisdictions. Codified as [RCW 66.24.065](#), it reads:

The distribution of spirits license fees under [RCW 66.24.630](#) and [66.24.055](#) through the liquor revolving fund to border areas, counties, cities, towns, and [MRSC] must be made in a manner that provides that each category of recipients receive, in the aggregate, no less than it received from the liquor revolving fund during comparable periods prior to December 8, 2011. An additional distribution of ten million dollars per year from the spirits license fees must be provided to border areas, counties, cities, and towns through the liquor revolving fund for the purpose of enhancing public safety programs.

The “comparable periods prior to December 8, 2011” were determined by the Office of Financial Management (OFM) to be December 2010, March 2011, July 2011, and September 2011. The liquor profit revenue for cities, counties, and border areas for those four quarters was \$39,438,000. To this amount, LCB adds the \$10 million to enhance public safety programs for a total liquor profits distribution of \$49,438,000 each year. Of that amount, 0.3%, which equals \$148,314, is distributed to border cities and counties based on traffic totals, crime statistics, and per capita law enforcement spending. The remaining \$49,289,686 is distributed as follows:

- Cities receive 80%, or \$39,431,749 annually, distributed proportionately by population.
- Counties receive 20%, or \$9,857,937 annually, distributed proportionately by unincorporated population.

As noted in the statute, \$10 million of the \$49,438,000 – just under 20.23% – must be spent on “enhancing public safety programs.” We recommend that each city or county split its distribution so that it can account separately for the portion that must be spent on public safety. To calculate the portion that must be used for public safety purposes, multiply your distribution by 20.23%, or 0.2023. In addition, at least 2% of your distribution must be used for a licensed or certified alcohol or drug addiction program under [RCW 71.24.555](#).

When forecasting liquor profits beyond next year’s budget it’s important to note that the total city and county distributions will remain the same from year to year unless the legislature amends the statute. The initiative did not include any measures to account for inflation. We have incorporated a per capita ratio value in the rate tables at the end of this chapter and the ratio values will vary slightly each year due to population changes.

| Liquor Profits | |
|------------------------------------|--|
| Eligible jurisdictions | All cities, towns, and counties that do not prohibit the sale of liquor |
| Estimated 2023 distribution | Cities: \$7.65 per capita Counties: \$3.64 per capita (unincorporated population) <i>Border cities and counties get extra distributions based on traffic totals, crime rate, and per capita law enforcement spending</i> |
| Payment received | Quarterly at the end of March, June, September, and December |
| Revenue must be used for | At least 20.23% must be used for public safety programs, and an additional 2% must be used for an approved alcohol or drug addiction program. The remaining 77.77% may be used for any lawful governmental purpose. |

TRANSPORTATION DISTRIBUTIONS

All cities, towns, and counties receive three separate transportation distributions. The first is the motor vehicle fuel tax (MVFT), which is distributed as a percentage of the total fuel taxes collected statewide. The other two, the “increased motor vehicle fuel tax” and “multi-modal” distributions, were created in 2015 and consist of direct transfers from the state transportation fund, so those allocations are not impacted by actual fuel tax collections.

MVFT and increased MVFT distributions must be used for highway purposes, while the multi-modal funds may be used for any transportation purpose.

Reminder: [RCW 47.30.050](#) requires cities and counties to spend at least 0.42% of their MVFT funds each year on pedestrian, equestrian, or bicycle trails, unless 0.42% would amount to \$500 or less (for cities and towns) or \$3,000 or less (for counties). In other words, this requirement applies to any city that receives approximately \$119,047 and any county that receives approximately \$714,286 or more in MVFT revenue per year. Cities and counties also have the option to place these dedicated funds in a capital reserve or special revenue fund to accumulate the resources, so long as the funds are used for paths or trails within a 10-year time frame.

Motor Vehicle Fuel Tax

Cities and towns receive MVFT distributions on a per capita basis under [RCW 46.68.090](#)(2)(g), (4)(a), and (5)(a), less state adjustments found in [RCW 46.68.110](#)(1) and (2) and the Small City Pavement and Sidewalk account.

For counties, MVFT revenues are distributed under [RCW 46.68.090](#)(2)(h) and (4)(b) and (5)(b), less state adjustments found in [RCW 46.68.120](#)(1) and (3) and withholding for the County Road Administration Board (CRAB) as required by [RCW 46.68.090](#)(2)(h). The distribution formula includes annual road costs and “need” in addition to population ([RCW 46.68.120](#)(4)). Distributions for each county are calculated by CRAB and certified at their July board meeting; CRAB will notify counties directly of the allocations for the next fiscal period. CRAB also posts [Motor Vehicle Fuel Tax Reports](#) on its website for current and past distributions.

Fuel taxes in Washington are assessed as cents per gallon, so motor vehicle fuel tax (MVFT) revenues – and therefore the MVFT distributions to cities and counties – depend on the number of gallons sold, not the dollar value of the sales.

Transportation and revenue forecasts are released each quarter by the Transportation Revenue Forecast Council. Each year, we use the calendar year second quarter as the basis for forecasting the MVFT distributions for cities and counties. The [June 2022 forecast](#) provides a forecast span of 10 years plus a look back of two years and uses multiple factors in the process.

For cities, WSDOT is projecting total gas tax distributions of \$93,843,390 in calendar year 2023 (a 4.7% increase from calendar year 2022) and \$94,971,133 in 2024 (an additional 1.2% increase).

For counties, WSDOT projects total distributions of \$140,850,362 in calendar year 2023 (a 3.4% increase from calendar year 2022) and \$142,563,005 in 2024 (an additional 1.2% increase).

However, the tax revenue forecasts provided by WSDOT are updated each quarter and often vary slightly from earlier projections. Unexpected events such as major snowstorms and the COVID-19 pandemic have significantly reduced gas tax collections in the past.

| Motor Vehicle Fuel Tax | |
|-----------------------------|--|
| Eligible jurisdictions | All cities, towns, and counties |
| Estimated 2023 distribution | Cities: \$18.20 per capita Counties: <i>No estimate provided. Determined by CRAB formula based on population, annual road costs, and annual monetary needs.</i> |
| Payments received | At the end of every month |
| Revenue must be used for | Highway purposes |

Editor's Note: Scott Smith, the Transportation Economist for the Budget and Financial Analysis Division of the Department of Transportation, has provided calendar year fuel tax forecasts for cities and counties to assist with these projections.

Increased Motor Vehicle Fuel Tax and Multi-Modal Funds

In addition to the monthly gas tax distributions, counties, cities, and towns receive a share of the multi-modal funds and the 2015 increase in fuel tax ([RCW 46.68.126](#)). This legislation provides a flat amount of over \$25 million annually to counties, cities, and towns, allocated as follows:

- Increased MVFT: \$11,719,000 per year
- Multi-modal funds: \$13,393,000 per year

These revenues are split equally between cities and counties and are not impacted by actual fuel sales; the total distribution amounts remain the same every year unless the legislature were to change them. City distributions are based on population, while county distributions are established by the same CRAB formula as the MVFT described earlier ([RCW 46.68.120\(4\)](#)) and set at the July CRAB board meeting.

| Increased Motor Vehicle Fuel Tax | |
|----------------------------------|---|
| Eligible jurisdictions | All cities, towns, and counties |
| Estimated 2023 distribution | Cities: \$1.14 per capita Counties: <i>No estimate provided. Determined by CRAB formula based on population, annual road costs, and annual monetary needs.</i> |
| Payments received | Quarterly, at the end of March, June, September, and December |
| Revenue must be used for | Highway purposes |

| Multimodal Transportation | |
|-----------------------------|---|
| Eligible jurisdictions | All cities, towns, and counties |
| Estimated 2023 distribution | Cities: \$1.30 per capita Counties: <i>No estimate provided. Determined by CRAB formula based on population, annual road costs, and annual monetary needs.</i> |
| Payments received | Quarterly, at the end of March, June, September, and December |
| Revenue must be used for | Any transportation purposes |

PER CAPITA SHARED REVENUE FORECAST TABLES – CITIES

The tables below include projections and estimates for the 2023 and 2024 budget years. These are based upon current information that we have received from WSDOT, ERFC, and other state agencies, population growth, and inflationary increases such as the fiscal growth factor for criminal justice. Also see our online [State Shared Revenue Estimator](#) for forecasts tailored to your specific jurisdiction (for 2023 only).

Please note that these are point-in-time estimates as of July 2022. Some of these distributions are relatively stable and are not likely to change much unless there is new legislation. However, other distributions may fluctuate. In particular, gas tax and liquor excise revenues depend upon gallons sold at the pump and actual liquor sales, while per capita cannabis distributions depend on actual cannabis sales as well as the number of jurisdictions that ban cannabis businesses. To mitigate fluctuations in these more volatile revenues, consider reviewing the state’s quarterly [Transportation Revenue Forecast](#) (for MVFT) and [ERFC Revenue Forecast](#) (overall liquor and cannabis revenues).

| Total Distributions to All Cities and Towns | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2019 | 2020 | 2021 | 2022 Revised | 2023 Forecast | 2024 Forecast |
| Gas Tax (MVFT) | \$94,901,817 | \$84,622,419 | \$87,160,975 | \$89,620,532 | \$93,843,390 | \$94,971,133 |
| Multi-Modal Distribution | 6,696,500 | 6,696,500 | 6,696,500 | 6,696,500 | 6,696,500 | 6,696,500 |
| Increased MVFT | 5,859,500 | 5,859,500 | 5,859,500 | 5,859,500 | 5,859,500 | 5,859,500 |
| Liquor Profits | 39,431,749 | 39,431,749 | 39,431,749 | 39,431,749 | 39,431,749 | 39,431,749 |
| Liquor Excise | 26,478,004 | 31,128,298 | 35,660,272 | 36,148,742 | 35,348,165 | 35,822,259 |
| Cannabis - Per Capita Share Only | 4,200,000 | 4,200,000 | 4,900,000 | 6,265,140 | 7,131,600 | 7,455,700 |
| Criminal Justice–Special Programs | 5,175,405 | 5,463,429 | 5,802,336 | 6,157,142 | 6,525,479 | 6,918,198 |
| Criminal Justice–Population | 1,533,453 | 1,618,794 | 1,719,211 | 1,824,338 | 1,933,475 | 2,049,836 |
| TOTAL | \$184,276,428 | \$179,020,689 | \$187,230,543 | \$192,003,643 | \$196,769,858 | \$199,204,875 |

| Estimated Per Capita Distributions for Each City/Town | | | | | | |
|---|---------|---------|---------|--------------|---------------|---------------|
| | 2019 | 2020 | 2021 | 2022 Revised | 2023 Forecast | 2024 Forecast |
| Gas Tax (MVFT) | \$19.62 | \$17.23 | \$17.30 | \$17.65 | \$18.20 | \$18.11 |
| Multi-Modal Distribution | 1.38 | 1.36 | 1.33 | 1.32 | 1.30 | 1.28 |
| Increased MVFT | 1.21 | 1.19 | 1.16 | 1.15 | 1.14 | 1.12 |
| Liquor Profits | 8.15 | 8.03 | 7.83 | 7.77 | 7.65 | 7.52 |
| Liquor Excise | 5.47 | 6.34 | 7.08 | 7.12 | 6.86 | 6.83 |
| Criminal Justice–Special Programs | 1.07 | 1.11 | 1.15 | 1.21 | 1.27 | 1.32 |
| Criminal Justice–Population ¹ | \$0.30 | \$0.31 | \$0.33 | \$0.36 | \$0.36 | \$0.38 |

1. Minimum distribution of \$1,000 per city/town, regardless of population.

PER CAPITA SHARED REVENUE FORECAST TABLES – COUNTIES

The tables below include projections and estimates for the 2023 and 2024 budget years. These are based upon current information that we have received from ERFC and other state agencies, as well as population growth. Also see our online [State Shared Revenue Estimator](#) for forecasts tailored to your specific jurisdiction (for 2023 only).

Please note that these are point-in-time estimates as of July 2022. Some of these distributions are relatively stable and are not likely to change much unless there is new legislation. However, other distributions may fluctuate. In particular, liquor excise revenues depend upon actual liquor sales, while cannabis distributions depend on actual cannabis sales as well as the number of jurisdictions that ban cannabis businesses. To mitigate fluctuations in liquor revenues, consider reviewing the quarterly [ERFC Revenue Forecast](#), which can provide an indicator of overall liquor and cannabis revenues.

| Total Distributions to All Counties | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 Revised | 2023 Forecast | 2024 Forecast |
| Liquor Profits | \$9,857,937 | \$9,857,937 | \$9,857,937 | \$9,857,937 | \$9,857,937 | \$9,857,937 |
| Liquor Excise | 6,113,616 | 7,134,560 | 8,267,553 | 8,389,671 | 8,189,526 | 8,308,050 |
| Cannabis - Per Capita Share Only | 6,300,000 | 6,300,000 | 7,350,000 | 9,397,710 | 10,697,400 | 11,183,550 |
| TOTAL | \$22,271,553 | \$23,292,497 | \$25,475,490 | \$27,645,318 | \$28,744,863 | \$29,349,537 |

| Estimated Per Capita Distributions for Each County | | | | | | |
|--|--------|--------|--------|--------------|---------------|---------------|
| | 2019 | 2020 | 2021 | 2022 Revised | 2023 Forecast | 2024 Forecast |
| Liquor Profits ¹ | \$3.80 | \$3.74 | \$3.69 | \$3.67 | \$3.64 | \$3.61 |
| Liquor Excise ¹ | \$2.36 | \$2.71 | \$3.10 | \$3.12 | \$3.02 | \$3.04 |

1. Liquor distributions are based on unincorporated population.

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